

Kentucky American Water Company Page 1 of 35

5 Hrs Database Detailed Service Company Hours Database for the Year Ended July 31, 2008

Company Witness: Patrick Baryenbruch

Month/Yr	Department	Function	Office	Hours	Provider
3/08	CORP-COE-Technical Services	Engineering	Corporate		Engineer
3/08	SSC-Rates & Regulation	Rates & Revenue	Shared Services		CPA
3/08	CORP-COE-Technical Services	Engineering	Corporate		Engineer
3/08	SSC-Rates & Regulation	Rates & Revenue	Shared Services		CPA
3/08	SSC-Rates & Regulation	Rates & Revenue	Shared Services		CPA
3/08	SSC-Rates & Regulation	Rates & Revenue	Shared Services		CPA
3/08	CORP-COE-Engineering	Operations	Corporate		Engineer
3/08	CORP-COE-Technical Services	Engineering	Corporate		Engineer
3/08	SSC-Rates & Regulation	Rates & Revenue	Shared Services		CPA
3/08	CORP-HR Comp/Benefits	Human Resources	Corporate		Consultant
3/08	CORP-Finance	Finance	Corporate		CPA
3/08	CORP-Chief Operating Officer	Operations	Corporate		Consultant
3/08	CORP-Legal	Legal	Corporate		Attorney
3/08	CORP-Human Resources	Human Resources	Corporate		Consultant
3/08	CORP-Operational Risk	Risk Management	Corporate		Consultant
3/08	CORP-Corporate Bus Development	Operations	Corporate		Consultant
3/08	CORP-External Affairs	Communications	Corporate		Consultant
3/08	CORP-Investor Relations	Finance	Corporate		CPA
3/08	CORP-Audit	Audit	Corporate		CPA
3/08	CORP-Building Services	Administration	Corporate		Consultant
3/08	CORP-Building Services	Administration	Corporate		Consultant
3/08	CORP-Building Services Woodcre	Administration	Corporate		Consultant
3/08	CORP-Building Services Woodcre	Administration	Corporate		Consultant
3/08	CORP-Operational Performance	Operations	Corporate		Consultant
3/08	CORP-Research & Env Excellence	Water Quality	Corporate		Engineer
3/08	CORP-Marketing	Administration	Corporate		Consultant
3/08	CORP-ITS Admin	Information Technology	ITS		CPA
3/08	SSC-Administration	Administration	Shared Services		Consultant
3/08	CCA-Administration	Customer Service	Call Center		Cust Acct Svcs
3/08	CCA-Administration	Customer Service	Call Center		Cust Acct Svcs
3/08	CCA-Human Resources	Human Resources	Call Center		Consultant
3/08	CCA-Call Handling	Customer Service	Call Center		Cust Acct Svcs
3/08	CCA-Operations & Performance	Customer Service	Call Center		Cust Acct Svcs
3/08	SE-Customer Relations	Customer Service	Regional Offices		Cust Acct Svcs
3/08	SE-Administration	Administration	Regional Offices		Consultant
3/08	SE-Finance	Finance	Regional Offices		CPA
3/08	SE-Finance	Finance	Regional Offices		CPA
3/08	SE-Legal	Legal	Regional Offices		Attorney
3/08	SE-Human Resources	Human Resources	Regional Offices		Consultant
3/08	CCP-Administration	Customer Service	Call Center		Cust Acct Svcs
3/08	CCP-Call Handling	Customer Service	Call Center		Cust Acct Svcs
3/08	CCP-Operations and Support	Customer Service	Call Center		Cust Acct Svcs
3/08	CCP-Operations and Support	Customer Service	Call Center		Cust Acct Svcs
3/08	CORP-Eastern Division Ops	Operations	Corporate		Engineer
3/08	SSC-Rates & Regulation	Rates & Revenue	Shared Services		CPA
3/08	SSC-Fixed Assets/Job Cost	Accounting	Shared Services		CPA
3/08	CORP-COE-Engineering	Operations	Corporate		Engineer
3/08	CORP-ITS Appl Adm & Security	Information Technology	ITS		CPA
3/08	CORP-ITS PMO	Information Technology	ITS		CPA
3/08	CORP-Technical Applications	Information Technology	ITS		CPA
3/08	CORP-COE-Engineering	Operations	Corporate		Engineer
3/08	CORP-COE-Engineering	Operations	Corporate	0.36	Engineer
3/08	CORP-COE-Technical Services	Engineering	Corporate	0.85	Engineer
3/08	CORP-Research & Env Excellence	Water Quality	Corporate	1.85	Engineer
3/08	CORP-ITS Appl Adm & Security	Information Technology	ITS		CPA
3/08	CORP-ITS PMO	Information Technology	ITS		CPA
3/08	CORP-Enterprise Server	Information Technology	ITS		CPA
3/08	CORP-Technical Applications	Information Technology	ITS		CPA
3/08	CORP-ITS Quality Assurance	Information Technology	ITS		CPA
3/08	CORP-ITS Design Authority	Information Technology	ITS		CPA
3/08	CORP-Research & Env Excellence	Water Quality	Corporate	0.87	Engineer
3/08	CORP-Asset Management	Operations	Corporate		Engineer
3/08	CORP-COE-Technical Services	Engineering	Corporate		Engineer
3/08	CORP-Research & Env Excellence	Water Quality	Corporate	0.21	Engineer
3/08	SSC-Rates & Regulation	Rates & Revenue	Shared Services		CPA
3/08	CORP-Operational Performance	Operations	Corporate	0.11	Consultant
3/08	SE-Engineering	Engineering	Regional Offices		Engineer
3/08	CORP-COE-Engineering	Operations	Corporate		Engineer
3/08	CORP-COE-Technical Services	Engineering	Corporate		Engineer
3/08	CORP-Operational Risk	Risk Management	Corporate		Consultant
3/08	SSC-Rates & Regulation	Rates & Revenue	Shared Services		CPA
3/08	CORP-Research & Env Excellence	Water Quality	Corporate	0.02	Engineer
3/08	SSC-Rates & Regulation	Rates & Revenue	Shared Services		CPA
3/08	CORP-COE-Technical Services	Engineering	Corporate		Engineer
3/08	SSC-Rates & Regulation	Rates & Revenue	Shared Services		CPA
3/08	SSC-Rates & Regulation	Rates & Revenue	Shared Services		CPA
3/08	CORP-Research & Env Excellence	Water Quality	Corporate	5.22	Engineer

Kentucky American Water Company Page 2 of 35

5 Hrs Database Detailed Service Company Hours Database for the Year Ended July 31, 2008

Company Witness: Patrick Baryenbruch

Month/Yr	Department	Function	Office	Hours	Provider
3/08	CORP-Research & Env Excellence	Water Quality	Corporate	2.49	Engineer
3/08	CORP-ITS PMO	Information Technology	ITS		CPA
3/08	CORP-Technical Applications	Information Technology	ITS		CPA
3/08	CORP-Functional Applications	Information Technology	ITS		CPA
3/08	Client Relationship Management	Information Technology	ITS		CPA
3/08	SSC-Project Management	Accounting	Shared Services		CPA
3/08	SSC-Rates & Regulation	Rates & Revenue	Shared Services		CPA
3/08	CORP-COE-Technical Services	Engineering	Corporate		Engineer
3/08	SSC-Rates & Regulation	Rates & Revenue	Shared Services		CPA
3/08	CORP-ITS PMO	Information Technology	ITS		CPA
3/08	CORP-ITS Design Authority	Information Technology	ITS		CPA
3/08	CORP-Technical Applications	Information Technology	ITS		CPA
3/08	NE-Client Service and Support	Information Technology	ITS		CPA
3/08	CORP-Asset Management	Operations	Corporate		Engineer
3/08	CORP-Asset Management	Operations	Corporate		Engineer
3/08	CORP-COE-Technical Services	Engineering	Corporate		Engineer
3/08	CORP-Asset Management	Operations	Corporate		Engineer
3/08	CORP-ITS Appl Adm & Security	Information Technology	ITS	0.07	CPA
3/08	CORP-Technical Applications	Information Technology	ITS	3.41	CPA
3/08	CORP-Functional Applications	Information Technology	ITS	0.67	CPA
3/08	CORP-Research & Env Excellence	Water Quality	Corporate		Engineer
3/08	CORP-COE-Engineering	Operations	Corporate		Engineer
3/08	CORP-Eastern Division Ops	Operations	Corporate	9.99	Engineer
3/08	SE-Maintenance	Operations	Regional Offices		Engineer
3/08	CORP-ITS Quality Assurance	Information Technology	ITS		CPA
3/08	CORP-Research & Env Excellence	Water Quality	Corporate	1.55	Engineer
3/08	CORP-ITS PMO	Information Technology	ITS		CPA
3/08	CORP-Enterprise Server	Information Technology	ITS		CPA
3/08	CORP-Functional Applications	Information Technology	ITS		CPA
3/08	CORP-ITS PMO	Information Technology	ITS		CPA
3/08	CORP-Enterprise Server	Information Technology	ITS		CPA
3/08	CORP-Technical Applications	Information Technology	ITS		CPA
3/08	CORP-ITS Quality Assurance	Information Technology	ITS		CPA
3/08	CORP-Operational Risk	Risk Management	Corporate		Consultant
3/08	CORP-ITS PMO	Information Technology	ITS		CPA
3/08	CORP-Technical Applications	Information Technology	ITS		CPA
3/08	CORP-Functional Applications	Information Technology	ITS		CPA
3/08	CORP-ITS Quality Assurance	Information Technology	ITS		CPA
3/08	Client Relationship Management	Information Technology	ITS		CPA
3/08	CCA-Administration	Customer Service	Call Center		Cust Acct Svcs
3/08	CORP-Asset Management	Operations	Corporate		Engineer
3/08	CORP-COE-Technical Services	Engineering	Corporate		Engineer
3/08	CORP-COE-Technical Services	Engineering	Corporate		Engineer
3/08	CORP-ITS PMO	Information Technology	ITS		CPA
3/08	CORP-ITS PMO	Information Technology	ITS		CPA
3/08	CORP-ITS Design Authority	Information Technology	ITS		CPA
3/08	CORP-Operational Risk	Risk Management	Corporate		Consultant
3/08	CORP-Research & Env Excellence	Water Quality	Corporate		Engineer
3/08	SE-External Affairs	Communications	Regional Offices	2.23	Consultant
3/08	SE-External Affairs	Communications	Regional Offices	72.59	Consultant
3/08	CORP-Corporate Bus Development	Operations	Corporate		Consultant
3/08	CORP-Operational Risk	Risk Management	Corporate		Consultant
3/08	CORP-Operational Risk	Risk Management	Corporate		Consultant
3/08	CORP-ITS Appl Adm & Security	Information Technology	ITS		CPA
3/08	CORP-Enterprise Server	Information Technology	ITS		CPA
3/08	CORP-Technical Applications	Information Technology	ITS		CPA
3/08	CORP-ITS Design Authority	Information Technology	ITS		CPA
3/08	CORP-ITS PMO	Information Technology	ITS		CPA
3/08	SSC-Rates & Regulation	Rates & Revenue	Shared Services		CPA
3/08	SSC-Rates & Regulation	Rates & Revenue	Shared Services		CPA
3/08	CORP-ITS PMO	Information Technology	ITS		CPA
3/08	CORP-Enterprise Server	Information Technology	ITS		CPA
3/08	CORP-Technical Applications	Information Technology	ITS		CPA
3/08	CORP-ITS Quality Assurance	Information Technology	ITS		CPA
3/08	CORP-ITS PMO	Information Technology	ITS		CPA
3/08	CORP-Enterprise Server	Information Technology	ITS		CPA
3/08	CORP-Technical Applications	Information Technology	ITS		CPA
3/08	CORP-ITS Quality Assurance	Information Technology	ITS		CPA
3/08	SSC-Rates & Regulation	Rates & Revenue	Shared Services		CPA
3/08	CORP-Operational Performance	Operations	Corporate	0.07	Consultant
3/08	CORP-Research & Env Excellence	Water Quality	Corporate	0.89	Engineer
3/08	CORP-COE-Engineering	Operations	Corporate		Engineer
3/08	CORP-COE-Technical Services	Engineering	Corporate		Engineer
3/08	CCA-Administration	Customer Service	Call Center	1.57	Cust Acct Svcs
3/08	CORP-Operational Risk	Risk Management	Corporate		Consultant
3/08	CORP-Operational Risk	Risk Management	Corporate		Consultant
3/08	CORP-Corporate Bus Development	Operations	Corporate		Consultant

Kentucky American Water Company Page 3 of 35

5 Hrs Database Detailed Service Company Hours Database for the Year Ended July 31, 2008

Company Witness: Patrick Baryenbruch

Month/Yr	Department	Function	Office	Hours	Provider
3/08	CORP-Corporate Bus Development	Operations	Corporate		Consultant
3/08	CCP-Call Handling	Customer Service	Call Center		Cust Acct Svcs
3/08	SSC-Fixed Assets/Job Cost	Accounting	Shared Services		CPA
3/08	NE-Client Service and Support	Information Technology	ITS		CPA
3/08	SE-Customer Relations	Customer Service	Regional Offices		Cust Acct Svcs
3/08	SE-Customer Relations	Customer Service	Regional Offices		Cust Acct Svcs
3/08	SE-Customer Relations	Customer Service	Regional Offices		Cust Acct Svcs
3/08	SE-Customer Relations	Customer Service	Regional Offices		Cust Acct Svcs
3/08	SE-Customer Relations	Customer Service	Regional Offices		Cust Acct Svcs
3/08	CCA-Billing	Customer Service	Call Center		Cust Acct Svcs
3/08	SSC-Rates & Regulation	Rates & Revenue	Shared Services		CPA
3/08	CORP-COE-Technical Services	Engineering	Corporate		Engineer
3/08	CORP-Research & Env Excellence	Water Quality	Corporate		Engineer
4/08	CORP-Business Center HR	Human Resources	Corporate	5.41	Consultant
4/08	CORP-Supply Chain-Sourcing	Accounting	Corporate	1.14	CPA
4/08	CORP-Supply Chain-Sourcing	Accounting	Corporate	97.31	CPA
4/08	CORP-Chief Operating Officer	Operations	Corporate	8.97	Consultant
4/08	CORP-HR Systems & Processes	Human Resources	Corporate	4.13	Consultant
4/08	CORP-Benefits Service Center	Human Resources	Corporate	0.57	Consultant
4/08	CORP-Benefits Service Center	Human Resources	Corporate	52.79	Consultant
4/08	CORP-Planning & Reporting	Accounting	Corporate	10.68	CPA
4/08	CORP-Operational Risk	Risk Management	Corporate	27.59	Consultant
4/08	CORP-ITS Client Rel Admin	Information Technology	ITS	5.02	CPA
4/08	CORP-Service Desk	Information Technology	ITS	0.28	CPA
4/08	CORP-Service Desk	Information Technology	ITS	45.67	CPA
4/08	CORP-ITS Bus Development	Information Technology	ITS	16.00	CPA
4/08	Chg Ctrl & Desktop Automation	Information Technology	ITS	9.26	CPA
4/08	CORP-ITS Appl Adm & Security	Information Technology	ITS	27.52	CPA
4/08	CORP-Income Tax	Accounting	Corporate	78.46	CPA
4/08	CORP-Treasury	Finance	Corporate	5.41	CPA
4/08	CORP-Operational Performance	Operations	Corporate	15.61	Consultant
4/08	CORP-Research & Env Excellence	Water Quality	Corporate	5.66	Engineer
4/08	CORP-Regulatory UFS	Rates & Revenue	Corporate	3.99	CPA
4/08	CORP-ITS Admin	Information Technology	ITS	6.69	CPA
4/08	CORP-ITS PMO	Information Technology	ITS	14.06	CPA
4/08	CORP-ITS Infra/Oper Admin	Information Technology	ITS	5.89	CPA
4/08	CORP-ITS Production	Information Technology	ITS	3.96	CPA
4/08	CORP-Enterprise Server	Information Technology	ITS	72.69	CPA
4/08	CORP-Communications	Information Technology	ITS	0.28	CPA
4/08	CORP-Communications	Information Technology	ITS	27.80	CPA
4/08	CORP-ITS Adm Business Appl Dev	Information Technology	ITS	9.26	CPA
4/08	CORP-Technical Applications	Information Technology	ITS	0.57	CPA
4/08	CORP-Technical Applications	Information Technology	ITS	75.79	CPA
4/08	CORP-Functional Applications	Information Technology	ITS	62.66	CPA
4/08	CORP-ITS Quality Assurance	Information Technology	ITS	30.79	CPA
4/08	Client Relationship Management	Information Technology	ITS	6.96	CPA
4/08	SSC-Accounts Payable	Accounting	Shared Services	140.12	CPA
4/08	CORP-ITS Design Authority	Information Technology	ITS	19.04	CPA
4/08	SSC-Administration	Administration	Shared Services	36.03	Consultant
4/08	SSC-General Accounting	Accounting	Shared Services	24.39	CPA
4/08	SSC-Tax	Accounting	Shared Services	45.32	CPA
4/08	SSC-Business Support Services	Accounting	Shared Services	0.28	CPA
4/08	SSC-Business Support Services	Accounting	Shared Services	39.69	CPA
4/08	SSC-Rates & Regulation	Rates & Revenue	Shared Services	12.93	CPA
4/08	SSC-Cash Management	Finance	Shared Services	67.15	CPA
4/08	SSC-Fixed Assets/Job Cost	Accounting	Shared Services	2.28	CPA
4/08	SSC-Fixed Assets/Job Cost	Accounting	Shared Services	31.86	CPA
4/08	SSC-Project Management	Accounting	Shared Services	10.25	CPA
4/08	SSC-Employee Services	Accounting	Shared Services	0.28	CPA
4/08	SSC-Employee Services	Accounting	Shared Services	110.18	CPA
4/08	WE-Client Service and Support	Information Technology	ITS	22.93	CPA
4/08	SE-Maintenance	Operations	Regional Offices	5.55	Engineer
4/08	NE-Client Service and Support	Information Technology	ITS	0.28	CPA
4/08	NE-Client Service and Support	Information Technology	ITS	34.18	CPA
4/08	CORP-COE-Technical Services	Engineering	Corporate	0.28	Engineer
4/08	CORP-ITS Strategy/Governance	Information Technology	ITS	1.42	CPA
4/08	CORP-Finance	Finance	Corporate	44.76	CPA
4/08	CORP-Legal	Legal	Corporate	20.45	Attorney
4/08	CORP-Planning & Reporting	Accounting	Corporate	57.01	CPA
4/08	CORP-Corporate Bus Development	Operations	Corporate	5.33	Consultant
4/08	CORP-Reporting & Compliance	Accounting	Corporate	91.38	CPA
4/08	CORP-Investor Relations	Finance	Corporate	3.86	CPA
4/08	CORP-Treasury	Finance	Corporate	39.18	CPA
4/08	CORP-Audit	Audit	Corporate	39.64	CPA
4/08	SSC-Administration	Administration	Shared Services	4.80	Consultant
4/08	SSC-Cash Management	Finance	Shared Services	1.07	CPA
4/08	NE-Client Service and Support	Information Technology	ITS	0.80	CPA

Kentucky American Water Company Page 4 of 35

5 Hrs Database Detailed Service Company Hours Database for the Year Ended July 31, 2008

Company Witness: Patrick Baryenbruch

Month/Yr	Department	Function	Office	Hours	Provider
4/08	CORP-External Affairs	Communications	Corporate	5.17	Consultant
4/08	CORP-Marketing	Administration	Corporate	21.75	Consultant
4/08	CORP-External Communications	Communications	Corporate	1.03	Consultant
4/08	CORP-External Communications	Communications	Corporate	13.49	Consultant
4/08	CORP-Internal Communications	Communications	Corporate	11.37	Consultant
4/08	CORP-Government Affairs	Communications	Corporate	4.91	Consultant
4/08	CORP-ITS Production	Information Technology	ITS	31.96	CPA
4/08	CORP-HR Comp/Benefits	Human Resources	Corporate	16.32	Consultant
4/08	CORP-HR Talent Development	Human Resources	Corporate	5.26	Consultant
4/08	CORP-HR Labor Relations	Human Resources	Corporate	10.00	Consultant
4/08	CORP-Business Center HR	Human Resources	Corporate	23.77	Consultant
4/08	CORP-HR Systems & Processes	Human Resources	Corporate	5.26	Consultant
4/08	CORP-Benefits Service Center	Human Resources	Corporate	14.61	Consultant
4/08	CORP-Human Resources	Human Resources	Corporate	5.26	Consultant
4/08	CORP-AWE Pass-Thru	Operations	Corporate	5.26	Engineer
4/08	SSC-Employee Services	Accounting	Shared Services	9.87	CPA
4/08	CORP-Treasury	Finance	Corporate		CPA
4/08	SSC-General Accounting	Accounting	Shared Services		CPA
4/08	SSC-Fixed Assets/Job Cost	Accounting	Shared Services		CPA
4/08	SSC-Employee Services	Accounting	Shared Services		CPA
4/08	WE-Supply Chain	Accounting	Regional Offices		CPA
4/08	WE-Client Service and Support	Information Technology	ITS		CPA
4/08	WE-Client Service and Support	Information Technology	ITS		CPA
4/08	CORP-ITS Bus Development	Information Technology	ITS		CPA
4/08	CORP-Operational Performance	Operations	Corporate		Consultant
4/08	CORP-Technical Applications	Information Technology	ITS		CPA
4/08	CORP-Functional Applications	Information Technology	ITS		CPA
4/08	SSC-Business Support Services	Accounting	Shared Services		CPA
4/08	SSC-Rates & Regulation	Rates & Revenue	Shared Services		CPA
4/08	SSC-Cash Management	Finance	Shared Services		CPA
4/08	WE-Client Service and Support	Information Technology	ITS		CPA
4/08	CORP-ITS Bus Development	Information Technology	ITS		CPA
4/08	CORP-Treasury	Finance	Corporate		CPA
4/08	SSC-Rates & Regulation	Rates & Revenue	Shared Services		CPA
4/08	CORP-ITS Bus Development	Information Technology	ITS		CPA
4/08	CORP-Treasury	Finance	Corporate		CPA
4/08	CORP-Operational Performance	Operations	Corporate		Consultant
4/08	CORP-Technical Applications	Information Technology	ITS		CPA
4/08	CORP-Functional Applications	Information Technology	ITS		CPA
4/08	SSC-Business Support Services	Accounting	Shared Services		CPA
4/08	SSC-Rates & Regulation	Rates & Revenue	Shared Services		CPA
4/08	SSC-Cash Management	Finance	Shared Services		CPA
4/08	WE-Client Service and Support	Information Technology	ITS		CPA
4/08	CORP-ITS Bus Development	Information Technology	ITS		CPA
4/08	CORP-Treasury	Finance	Corporate		CPA
4/08	CORP-Functional Applications	Information Technology	ITS		CPA
4/08	SSC-Rates & Regulation	Rates & Revenue	Shared Services		CPA
4/08	CORP-ITS Bus Development	Information Technology	ITS		CPA
4/08	CORP-Treasury	Finance	Corporate		CPA
4/08	CORP-Technical Applications	Information Technology	ITS		CPA
4/08	CORP-Functional Applications	Information Technology	ITS		CPA
4/08	Client Relationship Management	Information Technology	ITS		CPA
4/08	SSC-General Accounting	Accounting	Shared Services		CPA
4/08	SSC-Fixed Assets/Job Cost	Accounting	Shared Services		CPA
4/08	SSC-Fixed Assets/Job Cost	Accounting	Shared Services		CPA
4/08	SSC-Employee Services	Accounting	Shared Services		CPA
4/08	CE-Supply Chain	Accounting	Regional Offices		CPA
4/08	WE-Client Service and Support	Information Technology	ITS		CPA
4/08	WE-Client Service and Support	Information Technology	ITS		CPA
4/08	CORP-ITS Bus Development	Information Technology	ITS		CPA
4/08	CORP-Treasury	Finance	Corporate		CPA
4/08	CORP-Operational Performance	Operations	Corporate		Consultant
4/08	CORP-Functional Applications	Information Technology	ITS		CPA
4/08	Client Relationship Management	Information Technology	ITS		CPA
4/08	SSC-Business Support Services	Accounting	Shared Services		CPA
4/08	SSC-Rates & Regulation	Rates & Revenue	Shared Services		CPA
4/08	SSC-Cash Management	Finance	Shared Services		CPA
4/08	WE-Client Service and Support	Information Technology	ITS		CPA
4/08	CORP-ITS Bus Development	Information Technology	ITS		CPA
4/08	CORP-Treasury	Finance	Corporate		CPA
4/08	CORP-Functional Applications	Information Technology	ITS		CPA
4/08	SSC-Business Support Services	Accounting	Shared Services		CPA
4/08	SSC-Rates & Regulation	Rates & Revenue	Shared Services		CPA
4/08	SSC-Cash Management	Finance	Shared Services		CPA
4/08	WE-Client Service and Support	Information Technology	ITS		CPA
4/08	WE-Client Service and Support	Information Technology	ITS		CPA
4/08	WE-Client Service and Support	Information Technology	ITS		CPA

5 Hrs Database Detailed Service Company Hours Database for the Year Ended July 31, 2008

Company Witness: Patrick Baryenbruch

Month/Yr	Department	Function	Office	Hours	Provider
4/08	CORP-Corporate Bus Development	Operations	Corporate		Consultant
4/08	CORP-ITS Bus Development	Information Technology	ITS		CPA
4/08	SSC-Cash Management	Finance	Shared Services		CPA
4/08	WE-Client Service and Support	Information Technology	ITS		CPA
4/08	CORP-ITS Bus Development	Information Technology	ITS		CPA
4/08	CORP-Operational Performance	Operations	Corporate		Consultant
4/08	CORP-Technical Applications	Information Technology	ITS		CPA
4/08	CORP-Functional Applications	Information Technology	ITS		CPA
4/08	SSC-Business Support Services	Accounting	Shared Services		CPA
4/08	SSC-Rates & Regulation	Rates & Revenue	Shared Services		CPA
4/08	SSC-Cash Management	Finance	Shared Services		CPA
4/08	WE-Client Service and Support	Information Technology	ITS		CPA
4/08	CORP-ITS Bus Development	Information Technology	ITS		CPA
4/08	WE-Client Service and Support	Information Technology	ITS		CPA
4/08	WE-Client Service and Support	Information Technology	ITS		CPA
4/08	NE-Client Service and Support	Information Technology	ITS		CPA
4/08	SSC-General Accounting	Accounting	Shared Services	119.23	CPA
4/08	SSC-Fixed Assets/Job Cost	Accounting	Shared Services	48.58	CPA
4/08	SSC-Employee Services	Accounting	Shared Services	8.83	CPA
4/08	SE-Customer Relations	Customer Service	Regional Offices	3.53	Cust Acct Svcs
4/08	SE-Customer Relations	Customer Service	Regional Offices	17.22	Cust Acct Svcs
4/08	SE-Finance	Finance	Regional Offices	68.39	CPA
4/08	SE-Supply Chain	Accounting	Regional Offices	18.33	CPA
4/08	SE-Legal	Legal	Regional Offices	11.26	Attorney
4/08	SE-Human Resources	Human Resources	Regional Offices	56.08	Consultant
4/08	SE-Operational Risk	Risk Management	Regional Offices	11.59	Consultant
4/08	SE-Business Development	Operations	Regional Offices	11.87	Consultant
4/08	NE-Client Service and Support	Information Technology	ITS	6.18	CPA
4/08	SE-Customer Relations	Customer Service	Regional Offices	0.33	Cust Acct Svcs
4/08	SE-Customer Relations	Customer Service	Regional Offices	25.17	Cust Acct Svcs
4/08	SE-Environmental Mgmt	Water Quality	Regional Offices	16.78	Engineer
4/08	SE-Maintenance	Operations	Regional Offices	23.40	Engineer
4/08	NE-Client Service and Support	Information Technology	ITS	23.40	CPA
4/08	SE-Finance	Finance	Regional Offices	3.86	CPA
4/08	SE-Maintenance	Operations	Regional Offices	0.66	Engineer
4/08	CORP-ITS Bus Development	Information Technology	ITS	3.75	CPA
4/08	CORP-Treasury	Finance	Corporate	4.50	CPA
4/08	CORP-Functional Applications	Information Technology	ITS	5.50	CPA
4/08	SSC-Rates & Regulation	Rates & Revenue	Shared Services	12.00	CPA
4/08	SSC-Cash Management	Finance	Shared Services	18.00	CPA
4/08	SE-Customer Relations	Customer Service	Regional Offices	169.55	Cust Acct Svcs
4/08	SE-Finance	Finance	Regional Offices	89.00	CPA
4/08	SE-Legal	Legal	Regional Offices	261.00	Attorney
4/08	SE-Human Resources	Human Resources	Regional Offices	72.00	Consultant
4/08	SE-Operational Risk	Risk Management	Regional Offices	24.00	Consultant
4/08	SE-Business Development	Operations	Regional Offices	38.00	Consultant
4/08	SE-Customer Relations	Customer Service	Regional Offices	136.75	Cust Acct Svcs
4/08	SE-Maintenance	Operations	Regional Offices	119.60	Engineer
4/08	SE-Human Resources	Human Resources	Regional Offices	40.00	Consultant
4/08	SE-Business Development	Operations	Regional Offices	91.50	Consultant
4/08	SE-External Affairs	Communications	Regional Offices	40.00	Consultant
4/08	NE-Client Service and Support	Information Technology	ITS	163.00	CPA
4/08	CORP-Functional Applications	Information Technology	ITS		CPA
4/08	SE-Customer Relations	Customer Service	Regional Offices		Cust Acct Svcs
4/08	SE-Finance	Finance	Regional Offices		CPA
4/08	SE-Legal	Legal	Regional Offices		Attorney
4/08	SE-Human Resources	Human Resources	Regional Offices		Consultant
4/08	CORP-Communications	Information Technology	ITS		CPA
4/08	SE-Network	Operations	Regional Offices		Engineer
4/08	SE-Customer Relations	Customer Service	Regional Offices		Cust Acct Svcs
4/08	SE-Maintenance	Operations	Regional Offices		Engineer
4/08	SE-Business Development	Operations	Regional Offices		Consultant
4/08	NE-Client Service and Support	Information Technology	ITS		CPA
4/08	CORP-Legal	Legal	Corporate		Attorney
4/08	CORP-Human Resources	Human Resources	Corporate		Consultant
4/08	CORP-ITS Bus Development	Information Technology	ITS		CPA
4/08	CORP-Treasury	Finance	Corporate		CPA
4/08	CORP-Operational Performance	Operations	Corporate		Consultant
4/08	CORP-Technical Applications	Information Technology	ITS		CPA
4/08	CORP-Functional Applications	Information Technology	ITS		CPA
4/08	SSC-Rates & Regulation	Rates & Revenue	Shared Services		CPA
4/08	SSC-Cash Management	Finance	Shared Services		CPA
4/08	SE-Customer Relations	Customer Service	Regional Offices		Cust Acct Svcs
4/08	SE-Customer Relations	Customer Service	Regional Offices		Cust Acct Svcs
4/08	SE-Administration	Administration	Regional Offices		Consultant
4/08	SE-Finance	Finance	Regional Offices		CPA
4/08	SE-Legal	Legal	Regional Offices		Attorney

5 Hrs Database Detailed Service Company Hours Database for the Year Ended July 31, 2008

Company Witness: Patrick Baryenbruch

Month/Yr	Department	Function	Office	Hours	Provider
4/08	SE-Operational Risk	Risk Management	Regional Offices		Consultant
4/08	SE-Business Development	Operations	Regional Offices		Consultant
4/08	CORP-Communications	Information Technology	ITS		CPA
4/08	Client Relationship Management	Information Technology	ITS		CPA
4/08	SE-Network	Operations	Regional Offices		Engineer
4/08	SE-Customer Relations	Customer Service	Regional Offices		Cust Acct Svcs
4/08	SE-Maintenance	Operations	Regional Offices		Engineer
4/08	NE-Client Service and Support	Information Technology	ITS		CPA
4/08	CORP-ITS Bus Development	Information Technology	ITS		CPA
4/08	CORP-Treasury	Finance	Corporate		CPA
4/08	CORP-Functional Applications	Information Technology	ITS		CPA
4/08	SSC-Rates & Regulation	Rates & Revenue	Shared Services		CPA
4/08	SE-Customer Relations	Customer Service	Regional Offices		Cust Acct Svcs
4/08	SE-Finance	Finance	Regional Offices		CPA
4/08	SE-Legal	Legal	Regional Offices		Attorney
4/08	SE-Operational Risk	Risk Management	Regional Offices		Consultant
4/08	SE-Business Development	Operations	Regional Offices		Consultant
4/08	NE-Client Service and Support	Information Technology	ITS		CPA
4/08	SE-Customer Relations	Customer Service	Regional Offices		Cust Acct Svcs
4/08	SE-Maintenance	Operations	Regional Offices		Engineer
4/08	NE-Client Service and Support	Information Technology	ITS		CPA
4/08	CORP-Treasury	Finance	Corporate		CPA
4/08	CORP-Functional Applications	Information Technology	ITS		CPA
4/08	SSC-Cash Management	Finance	Shared Services		CPA
4/08	SE-Customer Relations	Customer Service	Regional Offices		Cust Acct Svcs
4/08	SE-Finance	Finance	Regional Offices		CPA
4/08	SE-Legal	Legal	Regional Offices		Attorney
4/08	SE-Human Resources	Human Resources	Regional Offices		Consultant
4/08	SE-Operational Risk	Risk Management	Regional Offices		Consultant
4/08	SE-Network	Operations	Regional Offices		Engineer
4/08	SE-Customer Relations	Customer Service	Regional Offices		Cust Acct Svcs
4/08	SE-Maintenance	Operations	Regional Offices		Engineer
4/08	SE-Business Development	Operations	Regional Offices		Consultant
4/08	NE-Client Service and Support	Information Technology	ITS		CPA
4/08	CORP-ITS Bus Development	Information Technology	ITS		CPA
4/08	CORP-Technical Applications	Information Technology	ITS		CPA
4/08	CORP-Functional Applications	Information Technology	ITS		CPA
4/08	SSC-Rates & Regulation	Rates & Revenue	Shared Services		CPA
4/08	SSC-Cash Management	Finance	Shared Services		CPA
4/08	SE-Customer Relations	Customer Service	Regional Offices		Cust Acct Svcs
4/08	SE-Finance	Finance	Regional Offices		CPA
4/08	SE-Legal	Legal	Regional Offices		Attorney
4/08	SE-Operational Risk	Risk Management	Regional Offices		Consultant
4/08	Client Relationship Management	Information Technology	ITS		CPA
4/08	SE-Customer Relations	Customer Service	Regional Offices		Cust Acct Svcs
4/08	SE-Maintenance	Operations	Regional Offices		Engineer
4/08	SE-Business Development	Operations	Regional Offices		Consultant
4/08	NE-Client Service and Support	Information Technology	ITS		CPA
4/08	SE-Maintenance	Operations	Regional Offices		Engineer
4/08	SSC-General Accounting	Accounting	Shared Services		CPA
4/08	SSC-Fixed Assets/Job Cost	Accounting	Shared Services		CPA
4/08	SSC-Employee Services	Accounting	Shared Services		CPA
4/08	SE-External Affairs	Communications	Regional Offices		Consultant
4/08	NE-Supply Chain	Accounting	Regional Offices		CPA
4/08	NE-Client Service and Support	Information Technology	ITS		CPA
4/08	SE-Maintenance	Operations	Regional Offices		Engineer
4/08	NE-Client Service and Support	Information Technology	ITS		CPA
4/08	CORP-ITS Bus Development	Information Technology	ITS		CPA
4/08	CORP-Treasury	Finance	Corporate		CPA
4/08	CORP-Research & Env Excellence	Water Quality	Corporate		Engineer
4/08	CORP-Technical Applications	Information Technology	ITS		CPA
4/08	CORP-Functional Applications	Information Technology	ITS		CPA
4/08	Client Relationship Management	Information Technology	ITS		CPA
4/08	SSC-Rates & Regulation	Rates & Revenue	Shared Services		CPA
4/08	SSC-Cash Management	Finance	Shared Services		CPA
4/08	SSC-Fixed Assets/Job Cost	Accounting	Shared Services		CPA
4/08	CORP-Communications	Information Technology	ITS		CPA
4/08	NE-Client Service and Support	Information Technology	ITS		CPA
4/08	CORP-ITS Bus Development	Information Technology	ITS		CPA
4/08	CORP-Functional Applications	Information Technology	ITS		CPA
4/08	SSC-Rates & Regulation	Rates & Revenue	Shared Services		CPA
4/08	NE-Client Service and Support	Information Technology	ITS		CPA
4/08	CORP-Corporate Bus Development	Operations	Corporate		Consultant
4/08	CORP-Investor Relations	Finance	Corporate		CPA
4/08	SSC-Administration	Administration	Shared Services		Consultant
4/08	SSC-General Accounting	Accounting	Shared Services		CPA
4/08	CORP-Treasury	Finance	Corporate		CPA

5 Hrs Database Detailed Service Company Hours Database for the Year Ended July 31, 2008

Company Witness: Patrick Baryenbruch

Month/Yr	Department	Function	Office	Hours	Provider
4/08	CORP-Treasury	Finance	Corporate		CPA
4/08	SSC-General Accounting	Accounting	Shared Services		CPA
4/08	CORP-Supply Chain-Sourcing	Accounting	Corporate	0.28	CPA
4/08	CORP-Supply Chain-Sourcing	Accounting	Corporate	55.75	CPA
4/08	CORP-Research & Env Excellence	Water Quality	Corporate		Engineer
4/08	CORP-Research & Env Excellence	Water Quality	Corporate		Engineer
4/08	SE-Maintenance	Operations	Regional Offices		Engineer
4/08	CORP-Corporate Bus Development	Operations	Corporate		Consultant
4/08	CORP-Research & Env Excellence	Water Quality	Corporate		Engineer
4/08	CORP-COE-Technical Services	Engineering	Corporate		Engineer
4/08	CORP-ITS Infra/Oper Admin	Information Technology	ITS		CPA
4/08	CORP-HR Comp/Benefits	Human Resources	Corporate		Consultant
4/08	CORP-Benefits Service Center	Human Resources	Corporate		Consultant
4/08	CORP-Legal	Legal	Corporate		Attorney
4/08	CORP-Service Desk	Information Technology	ITS		CPA
4/08	CORP-Treasury	Finance	Corporate		CPA
4/08	CORP-Enterprise Server	Information Technology	ITS		CPA
4/08	CORP-Functional Applications	Information Technology	ITS		CPA
4/08	SSC-Accounts Payable	Accounting	Shared Services		CPA
4/08	CORP-AWE Pass-Thru	Operations	Corporate		Engineer
4/08	SSC-Cash Management	Finance	Shared Services		CPA
4/08	SSC-Employee Services	Accounting	Shared Services		CPA
4/08	SSC-Employee Services	Accounting	Shared Services		CPA
4/08	SSC-AWE	Accounting	Corporate		CPA
4/08	CORP-AWE Pass-Thru	Operations	Corporate		Engineer
4/08	CORP-Treasury	Finance	Corporate		CPA
4/08	SSC-Cash Management	Finance	Shared Services		CPA
4/08	CORP-Research & Env Excellence	Water Quality	Corporate	2.36	Engineer
4/08	WE-Client Service and Support	Information Technology	ITS	3.25	CPA
4/08	BVLAB-Water Quality	Water Quality	Belleville Lab	0.59	Engineer
4/08	BVLAB-Water Quality	Water Quality	Belleville Lab	165.73	Engineer
4/08	CORP-Research & Env Excellence	Water Quality	Corporate	2.23	Engineer
4/08	CORP-Operational Performance	Operations	Corporate		Consultant
4/08	CORP-Operational Performance	Operations	Corporate		Consultant
4/08	CORP-Operational Performance	Operations	Corporate		Consultant
4/08	CORP-Asset Management	Operations	Corporate		Engineer
4/08	CORP-COE-Engineering	Operations	Corporate		Engineer
4/08	CORP-Operational Performance	Operations	Corporate		Consultant
4/08	CORP-COE-Technical Services	Engineering	Corporate		Engineer
4/08	CORP-COE-Technical Services	Engineering	Corporate		Engineer
4/08	SE-Network	Operations	Regional Offices		Engineer
4/08	SE-Customer Relations	Customer Service	Regional Offices		Cust Acct Svcs
4/08	SE-Engineering	Engineering	Regional Offices		Engineer
4/08	SE-Network	Operations	Regional Offices		Engineer
4/08	SE-Engineering	Engineering	Regional Offices		Engineer
4/08	CORP-Research & Env Excellence	Water Quality	Corporate	0.89	Engineer
4/08	CORP-Research & Env Excellence	Water Quality	Corporate	0.26	Engineer
4/08	WE-Supply Chain	Accounting	Regional Offices		CPA
4/08	SE-Supply Chain	Accounting	Regional Offices	15.90	CPA
4/08	CE-Supply Chain	Accounting	Regional Offices		CPA
4/08	NE-Supply Chain	Accounting	Regional Offices		CPA
4/08	SE-Business Development	Operations	Regional Offices		Consultant
4/08	SE-Business Development	Operations	Regional Offices		Consultant
4/08	CORP-Corporate Bus Development	Operations	Corporate		Consultant
4/08	CORP-Operational Performance	Operations	Corporate		Consultant
4/08	SE-Network	Operations	Regional Offices		Engineer
4/08	SE-Customer Relations	Customer Service	Regional Offices		Cust Acct Svcs
4/08	CORP-COE-Engineering	Operations	Corporate		Engineer
4/08	CORP-Corporate Bus Development	Operations	Corporate	0.14	Consultant
4/08	CORP-Corporate Bus Development	Operations	Corporate	3.51	Consultant
4/08	CORP-Chief Operating Officer	Operations	Corporate	2.28	Consultant
4/08	CORP-Operational Risk	Risk Management	Corporate	4.66	Consultant
4/08	CORP-Asset Management	Operations	Corporate	1.14	Engineer
4/08	CORP-Asset Management	Operations	Corporate	26.95	Engineer
4/08	CORP-Research & Env Excellence	Water Quality	Corporate	1.10	Engineer
4/08	CORP-COE-Engineering	Operations	Corporate	20.01	Engineer
4/08	CORP-COE-Technical Services	Engineering	Corporate	8.06	Engineer
4/08	CORP-Legal	Legal	Corporate		Attorney
4/08	CORP-Regulatory UFS	Rates & Revenue	Corporate		CPA
4/08	CORP-Enterprise Server	Information Technology	ITS		CPA
4/08	CORP-Communications	Information Technology	ITS		CPA
4/08	CCA-Administration	Customer Service	Call Center	0.57	Cust Acct Svcs
4/08	CCA-Administration	Customer Service	Call Center	27.77	Cust Acct Svcs
4/08	CCA-Human Resources	Human Resources	Call Center	0.28	Consultant
4/08	CCA-Human Resources	Human Resources	Call Center	25.10	Consultant
4/08	CCA-Call Handling	Customer Service	Call Center	27.92	Cust Acct Svcs
4/08	CCA-Call Handling	Customer Service	Call Center	1,002.83	Cust Acct Svcs

5 Hrs Database Detailed Service Company Hours Database for the Year Ended July 31, 2008

Company Witness: Patrick Baryenbruch

Month/Yr	Department	Function	Office	Hours	Provider
4/08	CCA-Billing	Customer Service	Call Center	24.19	Cust Acct Svcs
4/08	CCA-Billing	Customer Service	Call Center	545.97	Cust Acct Svcs
4/08	CCA-Collections	Customer Service	Call Center	7.30	Cust Acct Svcs
4/08	CCA-Collections	Customer Service	Call Center	170.30	Cust Acct Svcs
4/08	CCA-Operations & Performance	Customer Service	Call Center	2.46	Cust Acct Svcs
4/08	CCA-Operations & Performance	Customer Service	Call Center	57.26	Cust Acct Svcs
4/08	CCA-Business Services	Customer Service	Call Center	0.43	Cust Acct Svcs
4/08	CCA-Business Services	Customer Service	Call Center	60.66	Cust Acct Svcs
4/08	CCA-Education & Development	Customer Service	Call Center	2.24	Cust Acct Svcs
4/08	CCA-Education & Development	Customer Service	Call Center	75.90	Cust Acct Svcs
4/08	CCP-Human Resources ODI	Human Resources	Call Center	10.98	Consultant
4/08	CCP-Call Handling	Customer Service	Call Center	57.15	Cust Acct Svcs
4/08	CCP-Call Handling	Customer Service	Call Center	971.66	Cust Acct Svcs
4/08	CCP-Operations and Support	Customer Service	Call Center	4.56	Cust Acct Svcs
4/08	CCP-Education & Development	Customer Service	Call Center	0.14	Cust Acct Svcs
4/08	CCP-Education & Development	Customer Service	Call Center	34.67	Cust Acct Svcs
4/08	CORP-Reporting & Compliance	Accounting	Corporate	(69.26)	CPA
4/08	CORP-ITS Appl Adm & Security	Information Technology	ITS	0.73	CPA
4/08	CORP-ITS Production	Information Technology	ITS	0.72	CPA
4/08	CORP-Enterprise Server	Information Technology	ITS	0.30	CPA
4/08	CORP-Research & Env Excellence	Water Quality	Corporate	0.07	Engineer
4/08	CORP-Research & Env Excellence	Water Quality	Corporate	10.22	Engineer
4/08	CORP-Research & Env Excellence	Water Quality	Corporate		Engineer
4/08	CORP-Research & Env Excellence	Water Quality	Corporate	0.89	Engineer
4/08	CORP-Operational Performance	Operations	Corporate	0.81	Consultant
4/08	CORP-Research & Env Excellence	Water Quality	Corporate	0.75	Engineer
4/08	CORP-Research & Env Excellence	Water Quality	Corporate	8.62	Engineer
4/08	CORP-COE-Engineering	Operations	Corporate	0.93	Engineer
4/08	CORP-COE-Technical Services	Engineering	Corporate	2.85	Engineer
4/08	CORP-Research & Env Excellence	Water Quality	Corporate	0.48	Engineer
4/08	CORP-Research & Env Excellence	Water Quality	Corporate	2.80	Engineer
4/08	CORP-Research & Env Excellence	Water Quality	Corporate	0.24	Engineer
4/08	CORP-Research & Env Excellence	Water Quality	Corporate	7.05	Engineer
4/08	CORP-Operational Performance	Operations	Corporate	0.57	Consultant
4/08	CORP-Operational Performance	Operations	Corporate	0.57	Consultant
4/08	SSC-Rates & Regulation	Rates & Revenue	Shared Services		CPA
4/08	CORP-ITS Appl Adm & Security	Information Technology	ITS		CPA
4/08	CORP-ITS Admin	Information Technology	ITS		CPA
4/08	CORP-ITS PMO	Information Technology	ITS		CPA
4/08	CORP-ITS Infra/Oper Admin	Information Technology	ITS		CPA
4/08	CORP-ITS Production	Information Technology	ITS		CPA
4/08	CORP-Enterprise Server	Information Technology	ITS		CPA
4/08	CORP-Communications	Information Technology	ITS		CPA
4/08	CORP-ITS Adm Business Appl Dev	Information Technology	ITS		CPA
4/08	CORP-Technical Applications	Information Technology	ITS		CPA
4/08	CORP-Functional Applications	Information Technology	ITS		CPA
4/08	CORP-ITS Design Authority	Information Technology	ITS		CPA
4/08	NE-Client Service and Support	Information Technology	ITS		CPA
4/08	CORP-COE-Technical Services	Engineering	Corporate		Engineer
4/08	CORP-Research & Env Excellence	Water Quality	Corporate		Engineer
4/08	CORP-COE-Technical Services	Engineering	Corporate		Engineer
4/08	CORP-COE-Technical Services	Engineering	Corporate		Engineer
4/08	CORP-COE-Technical Services	Engineering	Corporate		Engineer
4/08	SSC-Employee Services	Accounting	Shared Services		CPA
4/08	CORP-COE-Engineering	Operations	Corporate		Engineer
4/08	CORP-COE-Engineering	Operations	Corporate		Engineer
4/08	SSC-Rates & Regulation	Rates & Revenue	Shared Services		CPA
4/08	CORP-COE-Technical Services	Engineering	Corporate		Engineer
4/08	CORP-COE-Engineering	Operations	Corporate		Engineer
4/08	CORP-COE-Technical Services	Engineering	Corporate		Engineer
4/08	CORP-Research & Env Excellence	Water Quality	Corporate		Engineer
4/08	CORP-Operational Risk	Risk Management	Corporate		Consultant
4/08	CORP-COE-Technical Services	Engineering	Corporate		Engineer
4/08	CORP-COE-Engineering	Operations	Corporate		Engineer
4/08	CORP-COE-Engineering	Operations	Corporate		Engineer
4/08	CORP-COE-Technical Services	Engineering	Corporate		Engineer
4/08	CORP-COE-Engineering	Operations	Corporate	60.00	Engineer
4/08	CORP-COE-Engineering	Operations	Corporate	17.00	Engineer
4/08	CORP-Operational Risk	Risk Management	Corporate		Consultant
4/08	CORP-ITS PMO	Information Technology	ITS		CPA
4/08	CORP-Enterprise Server	Information Technology	ITS		CPA
4/08	CORP-Technical Applications	Information Technology	ITS		CPA
4/08	CORP-ITS Quality Assurance	Information Technology	ITS		CPA
4/08	CORP-COE-Technical Services	Engineering	Corporate		Engineer
4/08	SSC-Rates & Regulation	Rates & Revenue	Shared Services		CPA
4/08	CORP-COE-Technical Services	Engineering	Corporate		Engineer
4/08	CORP-COE-Technical Services	Engineering	Corporate		Engineer

5 Hrs Database Detailed Service Company Hours Database for the Year Ended July 31, 2008

Company Witness: Patrick Baryenbruch

Month/Yr	Department	Function	Office	Hours	Provider
4/08	SSC-Rates & Regulation	Rates & Revenue	Shared Services		CPA
4/08	SSC-Rates & Regulation	Rates & Revenue	Shared Services		CPA
4/08	SSC-Rates & Regulation	Rates & Revenue	Shared Services		CPA
4/08	SSC-Rates & Regulation	Rates & Revenue	Shared Services		CPA
4/08	CORP-Research & Env Excellence	Water Quality	Corporate		Engineer
4/08	CORP-COE-Engineering	Operations	Corporate		Engineer
4/08	CORP-COE-Technical Services	Engineering	Corporate		Engineer
4/08	CORP-COE-Technical Services	Engineering	Corporate		Engineer
4/08	SSC-Rates & Regulation	Rates & Revenue	Shared Services		CPA
4/08	CORP-HR Comp/Benefits	Human Resources	Corporate		Consultant
4/08	CORP-Finance	Finance	Corporate		CPA
4/08	CORP-Chief Operating Officer	Operations	Corporate		Consultant
4/08	CORP-Legal	Legal	Corporate		Attorney
4/08	CORP-Human Resources	Human Resources	Corporate		Consultant
4/08	CORP-Operational Risk	Risk Management	Corporate		Consultant
4/08	CORP-Corporate Bus Development	Operations	Corporate		Consultant
4/08	CORP-External Affairs	Communications	Corporate		Consultant
4/08	CORP-Investor Relations	Finance	Corporate		CPA
4/08	CORP-Audit	Audit	Corporate		CPA
4/08	CORP-Building Services	Administration	Corporate		Consultant
4/08	CORP-Building Services Woodcre	Administration	Corporate		Consultant
4/08	CORP-Operational Performance	Operations	Corporate		Consultant
4/08	CORP-Research & Env Excellence	Water Quality	Corporate		Engineer
4/08	CORP-Marketing	Administration	Corporate		Consultant
4/08	CORP-ITS Admin	Information Technology	ITS		CPA
4/08	SSC-Administration	Administration	Shared Services		Consultant
4/08	CCA-Administration	Customer Service	Call Center		Cust Acct Svcs
4/08	CCA-Administration	Customer Service	Call Center		Cust Acct Svcs
4/08	CCA-Operations & Performance	Customer Service	Call Center		Cust Acct Svcs
4/08	SE-Administration	Administration	Regional Offices		Consultant
4/08	SE-Finance	Finance	Regional Offices		CPA
4/08	SE-Legal	Legal	Regional Offices		Attorney
4/08	SE-Human Resources	Human Resources	Regional Offices		Consultant
4/08	CCP-Administration	Customer Service	Call Center		Cust Acct Svcs
4/08	CCP-Administration	Customer Service	Call Center		Cust Acct Svcs
4/08	CCP-Operations and Support	Customer Service	Call Center		Cust Acct Svcs
4/08	CORP-Eastern Division Ops	Operations	Corporate		Engineer
4/08	SE-Business Development	Operations	Regional Offices		Consultant
4/08	SSC-Rates & Regulation	Rates & Revenue	Shared Services		CPA
4/08	CORP-COE-Engineering	Operations	Corporate		Engineer
4/08	CORP-Operational Risk	Risk Management	Corporate		Consultant
4/08	CORP-ITS Appl Adm & Security	Information Technology	ITS		CPA
4/08	CORP-ITS PMO	Information Technology	ITS		CPA
4/08	CORP-Enterprise Server	Information Technology	ITS		CPA
4/08	CORP-Technical Applications	Information Technology	ITS		CPA
4/08	CORP-COE-Engineering	Operations	Corporate	15.00	Engineer
4/08	CORP-COE-Technical Services	Engineering	Corporate		Engineer
4/08	CORP-COE-Engineering	Operations	Corporate	0.07	Engineer
4/08	CORP-COE-Technical Services	Engineering	Corporate	0.96	Engineer
4/08	CORP-ITS Appl Adm & Security	Information Technology	ITS		CPA
4/08	CORP-ITS PMO	Information Technology	ITS		CPA
4/08	CORP-Enterprise Server	Information Technology	ITS		CPA
4/08	CORP-Technical Applications	Information Technology	ITS		CPA
4/08	CORP-ITS Quality Assurance	Information Technology	ITS		CPA
4/08	CORP-ITS Design Authority	Information Technology	ITS		CPA
4/08	CORP-Research & Env Excellence	Water Quality	Corporate	0.28	Engineer
4/08	CORP-Asset Management	Operations	Corporate		Engineer
4/08	CORP-COE-Technical Services	Engineering	Corporate		Engineer
4/08	CORP-Research & Env Excellence	Water Quality	Corporate	0.07	Engineer
4/08	SSC-Rates & Regulation	Rates & Revenue	Shared Services		CPA
4/08	SSC-Rates & Regulation	Rates & Revenue	Shared Services		CPA
4/08	CORP-COE-Technical Services	Engineering	Corporate		Engineer
4/08	CORP-Operational Performance	Operations	Corporate	0.90	Consultant
4/08	SE-Engineering	Engineering	Regional Offices		Engineer
4/08	CORP-COE-Engineering	Operations	Corporate		Engineer
4/08	CORP-COE-Technical Services	Engineering	Corporate		Engineer
4/08	CORP-COE-Technical Services	Engineering	Corporate		Engineer
4/08	CORP-Operational Risk	Risk Management	Corporate		Consultant
4/08	SSC-Rates & Regulation	Rates & Revenue	Shared Services		CPA
4/08	CORP-Research & Env Excellence	Water Quality	Corporate	0.78	Engineer
4/08	SSC-Rates & Regulation	Rates & Revenue	Shared Services		CPA
4/08	CORP-COE-Technical Services	Engineering	Corporate		Engineer
4/08	SSC-Rates & Regulation	Rates & Revenue	Shared Services		CPA
4/08	SSC-Rates & Regulation	Rates & Revenue	Shared Services		CPA
4/08	CORP-Research & Env Excellence	Water Quality	Corporate	10.21	Engineer
4/08	CORP-Research & Env Excellence	Water Quality	Corporate	2.92	Engineer
4/08	CORP-COE-Technical Services	Engineering	Corporate		Engineer

5 Hrs Database Detailed Service Company Hours Database for the Year Ended July 31, 2008

Company Witness: Patrick Baryenbruch

Month/Yr	Department	Function	Office	Hours	Provider
4/08	CORP-ITS PMO	Information Technology	ITS		CPA
4/08	SSC-Rates & Regulation	Rates & Revenue	Shared Services		CPA
4/08	CORP-COE-Technical Services	Engineering	Corporate		Engineer
4/08	SSC-Rates & Regulation	Rates & Revenue	Shared Services		CPA
4/08	NE-Client Service and Support	Information Technology	ITS		CPA
4/08	CORP-Asset Management	Operations	Corporate		Engineer
4/08	CORP-Asset Management	Operations	Corporate		Engineer
4/08	CORP-COE-Engineering	Operations	Corporate		Engineer
4/08	CORP-COE-Technical Services	Engineering	Corporate		Engineer
4/08	CORP-ITS Appl Adm & Security	Information Technology	ITS	0.07	CPA
4/08	CORP-Technical Applications	Information Technology	ITS	5.36	CPA
4/08	CORP-Functional Applications	Information Technology	ITS	1.17	CPA
4/08	CORP-ITS Quality Assurance	Information Technology	ITS	2.34	CPA
4/08	CORP-Research & Env Excellence	Water Quality	Corporate		Engineer
4/08	SSC-Rates & Regulation	Rates & Revenue	Shared Services		CPA
4/08	CORP-Eastern Division Ops	Operations	Corporate	7.36	Engineer
4/08	SE-Business Development	Operations	Regional Offices		Consultant
4/08	SSC-Rates & Regulation	Rates & Revenue	Shared Services		CPA
4/08	CORP-ITS Quality Assurance	Information Technology	ITS		CPA
4/08	CORP-Research & Env Excellence	Water Quality	Corporate	1.29	Engineer
4/08	CORP-ITS PMO	Information Technology	ITS		CPA
4/08	CORP-Enterprise Server	Information Technology	ITS		CPA
4/08	CORP-ITS PMO	Information Technology	ITS		CPA
4/08	CORP-Technical Applications	Information Technology	ITS		CPA
4/08	CORP-Functional Applications	Information Technology	ITS		CPA
4/08	CORP-ITS Quality Assurance	Information Technology	ITS		CPA
4/08	Client Relationship Management	Information Technology	ITS		CPA
4/08	CCA-Administration	Customer Service	Call Center		Cust Acct Svcs
4/08	CORP-Asset Management	Operations	Corporate		Engineer
4/08	CORP-COE-Technical Services	Engineering	Corporate		Engineer
4/08	CORP-ITS PMO	Information Technology	ITS		CPA
4/08	CORP-ITS Design Authority	Information Technology	ITS		CPA
4/08	CORP-Research & Env Excellence	Water Quality	Corporate		Engineer
4/08	SE-External Affairs	Communications	Regional Offices	96.04	Consultant
4/08	CORP-Operational Risk	Risk Management	Corporate		Consultant
4/08	CORP-Operational Risk	Risk Management	Corporate		Consultant
4/08	CORP-ITS Appl Adm & Security	Information Technology	ITS		CPA
4/08	CORP-Enterprise Server	Information Technology	ITS		CPA
4/08	CORP-Communications	Information Technology	ITS		CPA
4/08	CORP-Technical Applications	Information Technology	ITS		CPA
4/08	CORP-ITS Quality Assurance	Information Technology	ITS		CPA
4/08	CORP-ITS Design Authority	Information Technology	ITS		CPA
4/08	CORP-ITS PMO	Information Technology	ITS		CPA
4/08	SSC-Fixed Assets/Job Cost	Accounting	Shared Services		CPA
4/08	CORP-ITS PMO	Information Technology	ITS		CPA
4/08	CORP-Enterprise Server	Information Technology	ITS		CPA
4/08	CORP-Technical Applications	Information Technology	ITS		CPA
4/08	CORP-ITS Quality Assurance	Information Technology	ITS		CPA
4/08	CORP-COE-Engineering	Operations	Corporate		Engineer
4/08	CORP-COE-Technical Services	Engineering	Corporate		Engineer
4/08	CCA-Administration	Customer Service	Call Center	1.71	Cust Acct Svcs
4/08	CCA-Collections	Customer Service	Call Center	0.96	Cust Acct Svcs
4/08	CORP-Operational Risk	Risk Management	Corporate		Consultant
4/08	CORP-Enterprise Server	Information Technology	ITS		CPA
4/08	CORP-Technical Applications	Information Technology	ITS		CPA
4/08	CORP-Corporate Bus Development	Operations	Corporate		Consultant
4/08	CCA-Billing	Customer Service	Call Center		Cust Acct Svcs
4/08	SSC-Rates & Regulation	Rates & Revenue	Shared Services		CPA
4/08	CORP-COE-Engineering	Operations	Corporate		Engineer
4/08	CORP-COE-Technical Services	Engineering	Corporate		Engineer
4/08	SSC-Rates & Regulation	Rates & Revenue	Shared Services		CPA
4/08	SSC-Rates & Regulation	Rates & Revenue	Shared Services		CPA
4/08	SSC-Rates & Regulation	Rates & Revenue	Shared Services		CPA
4/08	CORP-COE-Technical Services	Engineering	Corporate		Engineer
4/08	CORP-Operational Risk	Risk Management	Corporate		Consultant
4/08	CORP-Operational Risk	Risk Management	Corporate	0.16	Consultant
4/08	SSC-Rates & Regulation	Rates & Revenue	Shared Services		CPA
4/08	CORP-ITS PMO	Information Technology	ITS		CPA
4/08	CORP-ITS Design Authority	Information Technology	ITS		CPA
4/08	CORP-ITS Design Authority	Information Technology	ITS		CPA
4/08	CORP-COE-Technical Services	Engineering	Corporate		Engineer
4/08	CORP-Operational Risk	Risk Management	Corporate		Consultant
4/08	CORP-COE-Technical Services	Engineering	Corporate		Engineer
4/08	SE-Customer Relations	Customer Service	Regional Offices		Cust Acct Svcs
4/08	SE-Customer Relations	Customer Service	Regional Offices		Cust Acct Svcs
4/08	SE-Customer Relations	Customer Service	Regional Offices		Cust Acct Svcs
4/08	SE-Customer Relations	Customer Service	Regional Offices		Cust Acct Svcs

5 Hrs Database Detailed Service Company Hours Database for the Year Ended July 31, 2008

Company Witness: Patrick Baryenbruch

Month/Yr	Department	Function	Office	Hours	Provider
4/08	SE-Customer Relations	Customer Service	Regional Offices		Cust Acct Svcs
4/08	CORP-ITS PMO	Information Technology	ITS		CPA
4/08	CORP-Operational Risk	Risk Management	Corporate		Consultant
4/08	CORP-COE-Technical Services	Engineering	Corporate		Engineer
4/08	CORP-Research & Env Excellence	Water Quality	Corporate		Engineer
4/08	CORP-ITS PMO	Information Technology	ITS		CPA
4/08	CORP-Building Services	Administration	Corporate		Consultant
4/08	CORP-Building Services	Administration	Corporate		Consultant
4/08	CORP-Building Services	Administration	Corporate		Consultant
4/08	CORP-Building Services	Administration	Corporate		Consultant
4/08	CORP-Building Services	Administration	Corporate		Consultant
4/08	CORP-Building Services	Administration	Corporate		Consultant
5/08	CORP-Business Center HR	Human Resources	Corporate	4.84	Consultant
5/08	CORP-Supply Chain-Sourcing	Accounting	Corporate	96.00	CPA
5/08	CORP-Chief Operating Officer	Operations	Corporate	6.55	Consultant
5/08	CORP-HR Systems & Processes	Human Resources	Corporate	5.48	Consultant
5/08	CORP-Benefits Service Center	Human Resources	Corporate	0.28	Consultant
5/08	CORP-Benefits Service Center	Human Resources	Corporate	52.40	Consultant
5/08	CORP-Planning & Reporting	Accounting	Corporate	10.96	CPA
5/08	CORP-Operational Risk	Risk Management	Corporate	28.23	Consultant
5/08	CORP-ITS Client Rel Admin	Information Technology	ITS	11.29	CPA
5/08	CORP-Service Desk	Information Technology	ITS	42.76	CPA
5/08	CORP-ITS Bus Development	Information Technology	ITS	12.75	CPA
5/08	Chg Ctrl & Desktop Automation	Information Technology	ITS	14.81	CPA
5/08	CORP-ITS Appl Adm & Security	Information Technology	ITS	26.43	CPA
5/08	CORP-Income Tax	Accounting	Corporate	91.67	CPA
5/08	CORP-Treasury	Finance	Corporate	5.70	CPA
5/08	CORP-Audit	Audit	Corporate	0.85	CPA
5/08	CORP-Operational Performance	Operations	Corporate	0.57	Consultant
5/08	CORP-Operational Performance	Operations	Corporate	11.59	Consultant
5/08	CORP-Research & Env Excellence	Water Quality	Corporate	10.29	Engineer
5/08	CORP-Regulatory UFS	Rates & Revenue	Corporate	5.98	CPA
5/08	CORP-ITS Admin	Information Technology	ITS	5.62	CPA
5/08	CORP-ITS PMO	Information Technology	ITS	16.02	CPA
5/08	CORP-ITS Infra/Oper Admin	Information Technology	ITS	8.19	CPA
5/08	CORP-ITS Production	Information Technology	ITS	9.26	CPA
5/08	CORP-Enterprise Server	Information Technology	ITS	0.28	CPA
5/08	CORP-Enterprise Server	Information Technology	ITS	65.62	CPA
5/08	CORP-Communications	Information Technology	ITS	0.71	CPA
5/08	CORP-Communications	Information Technology	ITS	30.05	CPA
5/08	CORP-ITS Adm Business Appl Dev	Information Technology	ITS	21.15	CPA
5/08	CORP-Technical Applications	Information Technology	ITS	0.28	CPA
5/08	CORP-Technical Applications	Information Technology	ITS	92.84	CPA
5/08	CORP-Functional Applications	Information Technology	ITS	59.15	CPA
5/08	CORP-ITS Quality Assurance	Information Technology	ITS	32.89	CPA
5/08	Client Relationship Management	Information Technology	ITS	(2.74)	CPA
5/08	SSC-Accounts Payable	Accounting	Shared Services	0.28	CPA
5/08	SSC-Accounts Payable	Accounting	Shared Services	142.10	CPA
5/08	CORP-ITS Design Authority	Information Technology	ITS	17.52	CPA
5/08	SSC-Administration	Administration	Shared Services	36.45	Consultant
5/08	SSC-General Accounting	Accounting	Shared Services	17.27	CPA
5/08	SSC-Tax	Accounting	Shared Services	38.73	CPA
5/08	SSC-Business Support Services	Accounting	Shared Services	38.98	CPA
5/08	SSC-Rates & Regulation	Rates & Revenue	Shared Services	22.58	CPA
5/08	SSC-Cash Management	Finance	Shared Services	1.00	CPA
5/08	SSC-Cash Management	Finance	Shared Services	66.75	CPA
5/08	SSC-Fixed Assets/Job Cost	Accounting	Shared Services	2.28	CPA
5/08	SSC-Fixed Assets/Job Cost	Accounting	Shared Services	32.04	CPA
5/08	SSC-Project Management	Accounting	Shared Services	0.28	CPA
5/08	SSC-Project Management	Accounting	Shared Services	11.11	CPA
5/08	SSC-Employee Services	Accounting	Shared Services	0.28	CPA
5/08	SSC-Employee Services	Accounting	Shared Services	112.69	CPA
5/08	WE-Client Service and Support	Information Technology	ITS	12.55	CPA
5/08	SE-Maintenance	Operations	Regional Offices	3.99	Engineer
5/08	NE-Client Service and Support	Information Technology	ITS	33.50	CPA
5/08	CORP-Finance	Finance	Corporate	42.42	CPA
5/08	CORP-Legal	Legal	Corporate	23.78	Attorney
5/08	CORP-Planning & Reporting	Accounting	Corporate	0.27	CPA
5/08	CORP-Planning & Reporting	Accounting	Corporate	52.48	CPA
5/08	CORP-Corporate Bus Development	Operations	Corporate	5.33	Consultant
5/08	CORP-Reporting & Compliance	Accounting	Corporate	22.38	CPA
5/08	CORP-Investor Relations	Finance	Corporate	5.33	CPA
5/08	CORP-Treasury	Finance	Corporate	1.07	CPA
5/08	CORP-Treasury	Finance	Corporate	37.80	CPA
5/08	CORP-Audit	Audit	Corporate	38.10	CPA
5/08	SSC-Administration	Administration	Shared Services	5.33	Consultant

5 Hrs Database Detailed Service Company Hours Database for the Year Ended July 31, 2008

Company Witness: Patrick Baryenbruch

Month/Yr	Department	Function	Office	Hours	Provider
5/08	CORP-External Affairs	Communications	Corporate	4.91	Consultant
5/08	CORP-Marketing	Administration	Corporate	18.73	Consultant
5/08	CORP-External Communications	Communications	Corporate	12.44	Consultant
5/08	CORP-Internal Communications	Communications	Corporate	9.56	Consultant
5/08	CORP-Government Affairs	Communications	Corporate	5.17	Consultant
5/08	CORP-ITS Production	Information Technology	ITS	31.40	CPA
5/08	CORP-HR Comp/Benefits	Human Resources	Corporate	17.17	Consultant
5/08	CORP-HR Talent Development	Human Resources	Corporate	3.95	Consultant
5/08	CORP-HR Labor Relations	Human Resources	Corporate	10.00	Consultant
5/08	CORP-Business Center HR	Human Resources	Corporate	25.17	Consultant
5/08	CORP-HR Systems & Processes	Human Resources	Corporate	5.26	Consultant
5/08	CORP-Benefits Service Center	Human Resources	Corporate	0.53	Consultant
5/08	CORP-Benefits Service Center	Human Resources	Corporate	13.55	Consultant
5/08	CORP-Human Resources	Human Resources	Corporate	5.26	Consultant
5/08	CORP-AWE Pass-Thru	Operations	Corporate	5.26	Engineer
5/08	SSC-Employee Services	Accounting	Shared Services	10.22	CPA
5/08	CORP-Chief Operating Officer	Operations	Corporate	0.69	Consultant
5/08	CORP-ITS Client Rel Admin	Information Technology	ITS		CPA
5/08	SSC-General Accounting	Accounting	Shared Services		CPA
5/08	SSC-Fixed Assets/Job Cost	Accounting	Shared Services		CPA
5/08	SSC-Employee Services	Accounting	Shared Services		CPA
5/08	WE-Supply Chain	Accounting	Regional Offices		CPA
5/08	WE-Client Service and Support	Information Technology	ITS		CPA
5/08	WE-Client Service and Support	Information Technology	ITS		CPA
5/08	CORP-ITS Bus Development	Information Technology	ITS		CPA
5/08	CORP-Treasury	Finance	Corporate		CPA
5/08	CORP-Operational Performance	Operations	Corporate		Consultant
5/08	CORP-Technical Applications	Information Technology	ITS		CPA
5/08	CORP-Functional Applications	Information Technology	ITS		CPA
5/08	Client Relationship Management	Information Technology	ITS		CPA
5/08	SSC-Business Support Services	Accounting	Shared Services		CPA
5/08	SSC-Rates & Regulation	Rates & Revenue	Shared Services		CPA
5/08	SSC-Cash Management	Finance	Shared Services		CPA
5/08	WE-Client Service and Support	Information Technology	ITS		CPA
5/08	CORP-Communications	Information Technology	ITS		CPA
5/08	WE-Client Service and Support	Information Technology	ITS		CPA
5/08	SE-Maintenance	Operations	Regional Offices		Engineer
5/08	CORP-ITS Bus Development	Information Technology	ITS		CPA
5/08	CORP-Functional Applications	Information Technology	ITS		CPA
5/08	SE-Finance	Finance	Regional Offices		CPA
5/08	CORP-ITS Bus Development	Information Technology	ITS		CPA
5/08	CORP-Operational Performance	Operations	Corporate		Consultant
5/08	CORP-Research & Env Excellence	Water Quality	Corporate		Engineer
5/08	CORP-Technical Applications	Information Technology	ITS		CPA
5/08	CORP-Functional Applications	Information Technology	ITS		CPA
5/08	Client Relationship Management	Information Technology	ITS		CPA
5/08	SSC-Business Support Services	Accounting	Shared Services		CPA
5/08	SSC-Rates & Regulation	Rates & Revenue	Shared Services		CPA
5/08	SE-Finance	Finance	Regional Offices		CPA
5/08	CORP-Communications	Information Technology	ITS		CPA
5/08	WE-Client Service and Support	Information Technology	ITS		CPA
5/08	CORP-ITS Bus Development	Information Technology	ITS		CPA
5/08	CORP-Treasury	Finance	Corporate		CPA
5/08	SSC-Rates & Regulation	Rates & Revenue	Shared Services		CPA
5/08	SE-Finance	Finance	Regional Offices		CPA
5/08	CORP-ITS Bus Development	Information Technology	ITS		CPA
5/08	CORP-Functional Applications	Information Technology	ITS		CPA
5/08	CORP-ITS Bus Development	Information Technology	ITS		CPA
5/08	CORP-Treasury	Finance	Corporate		CPA
5/08	SSC-General Accounting	Accounting	Shared Services		CPA
5/08	SSC-Fixed Assets/Job Cost	Accounting	Shared Services		CPA
5/08	SSC-Fixed Assets/Job Cost	Accounting	Shared Services		CPA
5/08	SSC-Employee Services	Accounting	Shared Services		CPA
5/08	CE-Supply Chain	Accounting	Regional Offices		CPA
5/08	WE-Client Service and Support	Information Technology	ITS		CPA
5/08	WE-Client Service and Support	Information Technology	ITS		CPA
5/08	CORP-ITS Bus Development	Information Technology	ITS		CPA
5/08	CORP-ITS Adm Business Appl Dev	Information Technology	ITS		CPA
5/08	CORP-Functional Applications	Information Technology	ITS		CPA
5/08	Client Relationship Management	Information Technology	ITS		CPA
5/08	SSC-Business Support Services	Accounting	Shared Services		CPA
5/08	SSC-Rates & Regulation	Rates & Revenue	Shared Services		CPA
5/08	SSC-Cash Management	Finance	Shared Services		CPA
5/08	WE-Client Service and Support	Information Technology	ITS		CPA
5/08	CORP-ITS Bus Development	Information Technology	ITS		CPA
5/08	CORP-Functional Applications	Information Technology	ITS		CPA
5/08	SSC-Business Support Services	Accounting	Shared Services		CPA

5 Hrs Database Detailed Service Company Hours Database for the Year Ended July 31, 2008

Company Witness: Patrick Baryenbruch

Month/Yr	Department	Function	Office	Hours	Provider
5/08	SSC-Rates & Regulation	Rates & Revenue	Shared Services		CPA
5/08	SSC-Cash Management	Finance	Shared Services		CPA
5/08	WE-Client Service and Support	Information Technology	ITS		CPA
5/08	WE-Client Service and Support	Information Technology	ITS		CPA
5/08	CORP-Corporate Bus Development	Operations	Corporate		Consultant
5/08	CORP-ITS Bus Development	Information Technology	ITS		CPA
5/08	CORP-Functional Applications	Information Technology	ITS		CPA
5/08	SSC-Cash Management	Finance	Shared Services		CPA
5/08	WE-Client Service and Support	Information Technology	ITS		CPA
5/08	CORP-ITS Bus Development	Information Technology	ITS		CPA
5/08	CORP-Treasury	Finance	Corporate		CPA
5/08	CORP-Technical Applications	Information Technology	ITS		CPA
5/08	CORP-Functional Applications	Information Technology	ITS		CPA
5/08	SSC-Business Support Services	Accounting	Shared Services		CPA
5/08	SSC-Rates & Regulation	Rates & Revenue	Shared Services		CPA
5/08	SSC-Cash Management	Finance	Shared Services		CPA
5/08	WE-Client Service and Support	Information Technology	ITS		CPA
5/08	WE-Client Service and Support	Information Technology	ITS		CPA
5/08	CORP-ITS Bus Development	Information Technology	ITS		CPA
5/08	CORP-Treasury	Finance	Corporate		CPA
5/08	CORP-Communications	Information Technology	ITS		CPA
5/08	CORP-Functional Applications	Information Technology	ITS		CPA
5/08	WE-Client Service and Support	Information Technology	ITS		CPA
5/08	WE-Client Service and Support	Information Technology	ITS		CPA
5/08	CORP-Treasury	Finance	Corporate	0.55	CPA
5/08	SSC-General Accounting	Accounting	Shared Services	118.90	CPA
5/08	SSC-Fixed Assets/Job Cost	Accounting	Shared Services	0.88	CPA
5/08	SSC-Fixed Assets/Job Cost	Accounting	Shared Services	49.02	CPA
5/08	SSC-Employee Services	Accounting	Shared Services	6.51	CPA
5/08	SE-Customer Relations	Customer Service	Regional Offices	16.78	Cust Acct Svcs
5/08	SE-Finance	Finance	Regional Offices	62.21	CPA
5/08	SE-Supply Chain	Accounting	Regional Offices	19.43	CPA
5/08	SE-Legal	Legal	Regional Offices	12.72	Attorney
5/08	SE-Human Resources	Human Resources	Regional Offices	52.55	Consultant
5/08	SE-Operational Risk	Risk Management	Regional Offices	9.72	Consultant
5/08	SE-Business Development	Operations	Regional Offices	12.97	Consultant
5/08	NE-Client Service and Support	Information Technology	ITS	4.20	CPA
5/08	SE-Customer Relations	Customer Service	Regional Offices	5.30	Cust Acct Svcs
5/08	SE-Customer Relations	Customer Service	Regional Offices	22.74	Cust Acct Svcs
5/08	SE-Environmental Mgmt	Water Quality	Regional Offices	17.66	Engineer
5/08	SE-Maintenance	Operations	Regional Offices	45.93	Engineer
5/08	NE-Client Service and Support	Information Technology	ITS	24.51	CPA
5/08	SE-Finance	Finance	Regional Offices	3.64	CPA
5/08	SE-Maintenance	Operations	Regional Offices	1.32	Engineer
5/08	CORP-ITS Bus Development	Information Technology	ITS	0.25	CPA
5/08	CORP-Functional Applications	Information Technology	ITS	18.50	CPA
5/08	SSC-Rates & Regulation	Rates & Revenue	Shared Services	31.50	CPA
5/08	SSC-Cash Management	Finance	Shared Services	20.00	CPA
5/08	SE-Customer Relations	Customer Service	Regional Offices	175.90	Cust Acct Svcs
5/08	SE-Finance	Finance	Regional Offices	129.00	CPA
5/08	SE-Legal	Legal	Regional Offices	268.75	Attorney
5/08	SE-Operational Risk	Risk Management	Regional Offices	32.00	Consultant
5/08	CORP-Communications	Information Technology	ITS	8.00	CPA
5/08	SE-Customer Relations	Customer Service	Regional Offices	165.50	Cust Acct Svcs
5/08	SE-Maintenance	Operations	Regional Offices	74.64	Engineer
5/08	SE-Human Resources	Human Resources	Regional Offices	120.00	Consultant
5/08	SE-Business Development	Operations	Regional Offices	153.00	Consultant
5/08	SE-External Affairs	Communications	Regional Offices	90.00	Consultant
5/08	NE-Client Service and Support	Information Technology	ITS	182.00	CPA
5/08	SE-Customer Relations	Customer Service	Regional Offices		Cust Acct Svcs
5/08	SE-Administration	Administration	Regional Offices		Consultant
5/08	SE-Finance	Finance	Regional Offices		CPA
5/08	SE-Legal	Legal	Regional Offices		Attorney
5/08	SE-Human Resources	Human Resources	Regional Offices		Consultant
5/08	SE-Human Resources	Human Resources	Regional Offices		Consultant
5/08	SE-Operational Risk	Risk Management	Regional Offices		Consultant
5/08	SE-Network	Operations	Regional Offices		Engineer
5/08	SE-Customer Relations	Customer Service	Regional Offices		Cust Acct Svcs
5/08	SE-Business Development	Operations	Regional Offices		Consultant
5/08	NE-Client Service and Support	Information Technology	ITS		CPA
5/08	CORP-ITS Bus Development	Information Technology	ITS		CPA
5/08	CORP-Treasury	Finance	Corporate		CPA
5/08	CORP-Operational Performance	Operations	Corporate		Consultant
5/08	CORP-Technical Applications	Information Technology	ITS		CPA
5/08	CORP-Functional Applications	Information Technology	ITS		CPA
5/08	SSC-Rates & Regulation	Rates & Revenue	Shared Services		CPA
5/08	SSC-Cash Management	Finance	Shared Services		CPA

5 Hrs Database Detailed Service Company Hours Database for the Year Ended July 31, 2008

Company Witness: Patrick Baryenbruch

Month/Yr	Department	Function	Office	Hours	Provider
5/08	SE-Customer Relations	Customer Service	Regional Offices		Cust Acct Svcs
5/08	SE-Customer Relations	Customer Service	Regional Offices		Cust Acct Svcs
5/08	SE-Administration	Administration	Regional Offices		Consultant
5/08	SE-Finance	Finance	Regional Offices		CPA
5/08	SE-Finance	Finance	Regional Offices		CPA
5/08	SE-Legal	Legal	Regional Offices		Attorney
5/08	SE-Operational Risk	Risk Management	Regional Offices		Consultant
5/08	SE-Business Development	Operations	Regional Offices		Consultant
5/08	NE-Client Service and Support	Information Technology	ITS		CPA
5/08	CORP-Communications	Information Technology	ITS		CPA
5/08	SE-Network	Operations	Regional Offices		Engineer
5/08	SE-Customer Relations	Customer Service	Regional Offices		Cust Acct Svcs
5/08	SE-Maintenance	Operations	Regional Offices		Engineer
5/08	NE-Client Service and Support	Information Technology	ITS		CPA
5/08	CORP-Functional Applications	Information Technology	ITS		CPA
5/08	SSC-Rates & Regulation	Rates & Revenue	Shared Services		CPA
5/08	SE-Customer Relations	Customer Service	Regional Offices		Cust Acct Svcs
5/08	SE-Finance	Finance	Regional Offices		CPA
5/08	SE-Legal	Legal	Regional Offices		Attorney
5/08	SE-Operational Risk	Risk Management	Regional Offices		Consultant
5/08	NE-Client Service and Support	Information Technology	ITS		CPA
5/08	SE-Customer Relations	Customer Service	Regional Offices		Cust Acct Svcs
5/08	SE-Maintenance	Operations	Regional Offices		Engineer
5/08	SE-Business Development	Operations	Regional Offices		Consultant
5/08	CORP-ITS Bus Development	Information Technology	ITS		CPA
5/08	CORP-Treasury	Finance	Corporate		CPA
5/08	CORP-Functional Applications	Information Technology	ITS		CPA
5/08	SSC-Cash Management	Finance	Shared Services		CPA
5/08	SE-Customer Relations	Customer Service	Regional Offices		Cust Acct Svcs
5/08	SE-Finance	Finance	Regional Offices		CPA
5/08	SE-Legal	Legal	Regional Offices		Attorney
5/08	SE-Human Resources	Human Resources	Regional Offices		Consultant
5/08	SE-Human Resources	Human Resources	Regional Offices		Consultant
5/08	SE-Operational Risk	Risk Management	Regional Offices		Consultant
5/08	SE-Network	Operations	Regional Offices		Engineer
5/08	SE-Customer Relations	Customer Service	Regional Offices		Cust Acct Svcs
5/08	SE-Business Development	Operations	Regional Offices		Consultant
5/08	NE-Client Service and Support	Information Technology	ITS		CPA
5/08	CORP-ITS Bus Development	Information Technology	ITS		CPA
5/08	CORP-Functional Applications	Information Technology	ITS		CPA
5/08	SSC-Rates & Regulation	Rates & Revenue	Shared Services		CPA
5/08	SSC-Cash Management	Finance	Shared Services		CPA
5/08	SE-Customer Relations	Customer Service	Regional Offices		Cust Acct Svcs
5/08	SE-Finance	Finance	Regional Offices		CPA
5/08	SE-Legal	Legal	Regional Offices		Attorney
5/08	SE-Operational Risk	Risk Management	Regional Offices		Consultant
5/08	SE-Customer Relations	Customer Service	Regional Offices		Cust Acct Svcs
5/08	SE-Maintenance	Operations	Regional Offices		Engineer
5/08	SE-Business Development	Operations	Regional Offices		Consultant
5/08	NE-Client Service and Support	Information Technology	ITS		CPA
5/08	SSC-General Accounting	Accounting	Shared Services		CPA
5/08	SSC-Fixed Assets/Job Cost	Accounting	Shared Services		CPA
5/08	SSC-Employee Services	Accounting	Shared Services		CPA
5/08	NE-Supply Chain	Accounting	Regional Offices		CPA
5/08	NE-Client Service and Support	Information Technology	ITS		CPA
5/08	NE-Client Service and Support	Information Technology	ITS		CPA
5/08	CORP-ITS Bus Development	Information Technology	ITS		CPA
5/08	CORP-Treasury	Finance	Corporate		CPA
5/08	CORP-Research & Env Excellence	Water Quality	Corporate		Engineer
5/08	CORP-ITS Production	Information Technology	ITS		CPA
5/08	CORP-Technical Applications	Information Technology	ITS		CPA
5/08	CORP-Functional Applications	Information Technology	ITS		CPA
5/08	SSC-Cash Management	Finance	Shared Services		CPA
5/08	CORP-Communications	Information Technology	ITS		CPA
5/08	NE-Client Service and Support	Information Technology	ITS		CPA
5/08	CORP-Functional Applications	Information Technology	ITS		CPA
5/08	SSC-Rates & Regulation	Rates & Revenue	Shared Services		CPA
5/08	CORP-Communications	Information Technology	ITS		CPA
5/08	NE-Client Service and Support	Information Technology	ITS		CPA
5/08	CORP-Corporate Bus Development	Operations	Corporate		Consultant
5/08	CORP-Investor Relations	Finance	Corporate		CPA
5/08	SSC-Administration	Administration	Shared Services		Consultant
5/08	SSC-General Accounting	Accounting	Shared Services		CPA
5/08	CORP-Treasury	Finance	Corporate		CPA
5/08	CORP-Treasury	Finance	Corporate		CPA
5/08	SSC-General Accounting	Accounting	Shared Services		CPA
5/08	CORP-Supply Chain-Sourcing	Accounting	Corporate	57.07	CPA

Kentucky American Water Company Page 15 of 35

5 Hrs Database Detailed Service Company Hours Database for the Year Ended July 31, 2008

Company Witness: Patrick Baryenbruch

Month/Yr	Department	Function	Office	Hours	Provider
5/08	CORP-Research & Env Excellence	Water Quality	Corporate		Engineer
5/08	CORP-Research & Env Excellence	Water Quality	Corporate		Engineer
5/08	SE-Maintenance	Operations	Regional Offices		Engineer
5/08	CORP-HR Comp/Benefits	Human Resources	Corporate		Consultant
5/08	CORP-Benefits Service Center	Human Resources	Corporate		Consultant
5/08	CORP-Operational Risk	Risk Management	Corporate		Consultant
5/08	CORP-Service Desk	Information Technology	ITS		CPA
5/08	CORP-ITS Bus Development	Information Technology	ITS		CPA
5/08	CORP-Treasury	Finance	Corporate		CPA
5/08	CORP-Enterprise Server	Information Technology	ITS		CPA
5/08	CORP-Functional Applications	Information Technology	ITS		CPA
5/08	SSC-Accounts Payable	Accounting	Shared Services		CPA
5/08	CORP-AWE Pass-Thru	Operations	Corporate		Engineer
5/08	SSC-Cash Management	Finance	Shared Services		CPA
5/08	SSC-Cash Management	Finance	Shared Services		CPA
5/08	SSC-Employee Services	Accounting	Shared Services		CPA
5/08	SSC-AWE	Accounting	Corporate		CPA
5/08	SSC-AWE	Accounting	Corporate		CPA
5/08	CORP-Communications	Information Technology	ITS		CPA
5/08	CORP-AWE Pass-Thru	Operations	Corporate		Engineer
5/08	CORP-Treasury	Finance	Corporate		CPA
5/08	SSC-Cash Management	Finance	Shared Services		CPA
5/08	WE-Client Service and Support	Information Technology	ITS	0.66	CPA
5/08	BVLAB-Water Quality	Water Quality	Belleville Lab	0.15	Engineer
5/08	BVLAB-Water Quality	Water Quality	Belleville Lab	156.25	Engineer
5/08	CORP-Research & Env Excellence	Water Quality	Corporate	2.51	Engineer
5/08	CORP-Operational Risk	Risk Management	Corporate		Consultant
5/08	CORP-Operational Performance	Operations	Corporate		Consultant
5/08	CORP-Operational Risk	Risk Management	Corporate		Consultant
5/08	CORP-Operational Risk	Risk Management	Corporate		Consultant
5/08	CORP-Operational Performance	Operations	Corporate		Consultant
5/08	CORP-Research & Env Excellence	Water Quality	Corporate		Engineer
5/08	CORP-Operational Risk	Risk Management	Corporate		Consultant
5/08	CORP-Asset Management	Operations	Corporate		Engineer
5/08	CORP-COE-Engineering	Operations	Corporate		Engineer
5/08	CORP-Research & Env Excellence	Water Quality	Corporate		Engineer
5/08	CORP-COE-Technical Services	Engineering	Corporate		Engineer
5/08	CORP-Research & Env Excellence	Water Quality	Corporate		Engineer
5/08	CORP-COE-Engineering	Operations	Corporate		Engineer
5/08	CORP-COE-Technical Services	Engineering	Corporate		Engineer
5/08	CORP-COE-Engineering	Operations	Corporate		Engineer
5/08	CORP-COE-Technical Services	Engineering	Corporate		Engineer
5/08	SE-Network	Operations	Regional Offices		Engineer
5/08	SE-Customer Relations	Customer Service	Regional Offices		Cust Acct Svcs
5/08	SE-Engineering	Engineering	Regional Offices		Engineer
5/08	SE-Network	Operations	Regional Offices		Engineer
5/08	SE-Engineering	Engineering	Regional Offices		Engineer
5/08	CORP-Research & Env Excellence	Water Quality	Corporate	0.07	Engineer
5/08	CORP-Research & Env Excellence	Water Quality	Corporate	0.34	Engineer
5/08	WE-Supply Chain	Accounting	Regional Offices		CPA
5/08	SE-Supply Chain	Accounting	Regional Offices	15.01	CPA
5/08	CE-Supply Chain	Accounting	Regional Offices		CPA
5/08	NE-Supply Chain	Accounting	Regional Offices		CPA
5/08	CORP-Corporate Bus Development	Operations	Corporate		Consultant
5/08	SE-Business Development	Operations	Regional Offices		Consultant
5/08	SE-Business Development	Operations	Regional Offices		Consultant
5/08	CORP-Corporate Bus Development	Operations	Corporate		Consultant
5/08	CORP-Operational Performance	Operations	Corporate		Consultant
5/08	SE-Network	Operations	Regional Offices		Engineer
5/08	SE-Customer Relations	Customer Service	Regional Offices		Cust Acct Svcs
5/08	SE-Customer Relations	Customer Service	Regional Offices		Cust Acct Svcs
5/08	CORP-COE-Engineering	Operations	Corporate		Engineer
5/08	CORP-Corporate Bus Development	Operations	Corporate	3.97	Consultant
5/08	CORP-Chief Operating Officer	Operations	Corporate	2.71	Consultant
5/08	CORP-Operational Risk	Risk Management	Corporate	6.34	Consultant
5/08	CORP-Asset Management	Operations	Corporate	37.24	Engineer
5/08	CORP-Research & Env Excellence	Water Quality	Corporate	1.85	Engineer
5/08	CORP-COE-Engineering	Operations	Corporate	24.35	Engineer
5/08	CORP-COE-Technical Services	Engineering	Corporate	8.54	Engineer
5/08	CORP-Legal	Legal	Corporate		Attorney
5/08	CORP-Regulatory UFS	Rates & Revenue	Corporate		CPA
5/08	CORP-Enterprise Server	Information Technology	ITS		CPA
5/08	CORP-ITS Quality Assurance	Information Technology	ITS		CPA
5/08	CCA-Administration	Customer Service	Call Center	0.28	Cust Acct Svcs
5/08	CCA-Administration	Customer Service	Call Center	29.98	Cust Acct Svcs
5/08	CCA-Human Resources	Human Resources	Call Center	1.42	Consultant
5/08	CCA-Human Resources	Human Resources	Call Center	21.02	Consultant

5 Hrs Database Detailed Service Company Hours Database for the Year Ended July 31, 2008

Company Witness: Patrick Baryenbruch

Month/Yr	Department	Function	Office	Hours	Provider
5/08	CCA-Call Handling	Customer Service	Call Center	28.12	Cust Acct Svcs
5/08	CCA-Call Handling	Customer Service	Call Center	1,042.43	Cust Acct Svcs
5/08	CCA-Billing	Customer Service	Call Center	15.21	Cust Acct Svcs
5/08	CCA-Billing	Customer Service	Call Center	561.94	Cust Acct Svcs
5/08	CCA-Collections	Customer Service	Call Center	4.49	Cust Acct Svcs
5/08	CCA-Collections	Customer Service	Call Center	170.45	Cust Acct Svcs
5/08	CCA-Operations & Performance	Customer Service	Call Center	1.42	Cust Acct Svcs
5/08	CCA-Operations & Performance	Customer Service	Call Center	55.41	Cust Acct Svcs
5/08	CCA-Business Services	Customer Service	Call Center	1.69	Cust Acct Svcs
5/08	CCA-Business Services	Customer Service	Call Center	65.09	Cust Acct Svcs
5/08	CCA-Education & Development	Customer Service	Call Center	3.28	Cust Acct Svcs
5/08	CCA-Education & Development	Customer Service	Call Center	76.26	Cust Acct Svcs
5/08	CCP-Human Resources ODI	Human Resources	Call Center	1.42	Consultant
5/08	CCP-Human Resources ODI	Human Resources	Call Center	9.97	Consultant
5/08	CCP-Call Handling	Customer Service	Call Center	45.79	Cust Acct Svcs
5/08	CCP-Call Handling	Customer Service	Call Center	1,004.21	Cust Acct Svcs
5/08	CCP-Operations and Support	Customer Service	Call Center	0.36	Cust Acct Svcs
5/08	CCP-Operations and Support	Customer Service	Call Center	5.13	Cust Acct Svcs
5/08	CCP-Education & Development	Customer Service	Call Center	0.93	Cust Acct Svcs
5/08	CCP-Education & Development	Customer Service	Call Center	36.39	Cust Acct Svcs
5/08	CORP-Reporting & Compliance	Accounting	Corporate	2.66	CPA
5/08	CORP-ITS Appl Adm & Security	Information Technology	ITS	0.87	CPA
5/08	CORP-ITS Production	Information Technology	ITS	0.73	CPA
5/08	CORP-Enterprise Server	Information Technology	ITS	0.43	CPA
5/08	CORP-Research & Env Excellence	Water Quality	Corporate	0.53	Engineer
5/08	CORP-Research & Env Excellence	Water Quality	Corporate	8.71	Engineer
5/08	CORP-Research & Env Excellence	Water Quality	Corporate		Engineer
5/08	CORP-Research & Env Excellence	Water Quality	Corporate	0.07	Engineer
5/08	CORP-Research & Env Excellence	Water Quality	Corporate	2.46	Engineer
5/08	CORP-Operational Performance	Operations	Corporate	0.15	Consultant
5/08	CORP-Research & Env Excellence	Water Quality	Corporate	0.41	Engineer
5/08	CORP-Operational Performance	Operations	Corporate	0.07	Consultant
5/08	CORP-Research & Env Excellence	Water Quality	Corporate	7.23	Engineer
5/08	CORP-COE-Engineering	Operations	Corporate	0.21	Engineer
5/08	CORP-COE-Technical Services	Engineering	Corporate	3.35	Engineer
5/08	CORP-Research & Env Excellence	Water Quality	Corporate	0.15	Engineer
5/08	CORP-Research & Env Excellence	Water Quality	Corporate	2.36	Engineer
5/08	CORP-Research & Env Excellence	Water Quality	Corporate	0.87	Engineer
5/08	CORP-Research & Env Excellence	Water Quality	Corporate	3.52	Engineer
5/08	CORP-Operational Performance	Operations	Corporate	0.30	Consultant
5/08	CORP-Operational Performance	Operations	Corporate	0.66	Consultant
5/08	CORP-Operational Performance	Operations	Corporate	0.30	Consultant
5/08	CORP-Operational Performance	Operations	Corporate	0.66	Consultant
5/08	CORP-Operational Performance	Operations	Corporate	0.04	Consultant
5/08	CORP-Operational Performance	Operations	Corporate	0.36	Consultant
5/08	SSC-Rates & Regulation	Rates & Revenue	Shared Services		CPA
5/08	CORP-ITS Appl Adm & Security	Information Technology	ITS		CPA
5/08	CORP-ITS Admin	Information Technology	ITS		CPA
5/08	CORP-ITS PMO	Information Technology	ITS		CPA
5/08	CORP-ITS Infra/Oper Admin	Information Technology	ITS		CPA
5/08	CORP-ITS Production	Information Technology	ITS		CPA
5/08	CORP-Enterprise Server	Information Technology	ITS		CPA
5/08	CORP-Communications	Information Technology	ITS		CPA
5/08	CORP-ITS Adm Business Appl Dev	Information Technology	ITS		CPA
5/08	CORP-Technical Applications	Information Technology	ITS		CPA
5/08	CORP-Functional Applications	Information Technology	ITS		CPA
5/08	CORP-ITS Design Authority	Information Technology	ITS		CPA
5/08	NE-Client Service and Support	Information Technology	ITS		CPA
5/08	SSC-Rates & Regulation	Rates & Revenue	Shared Services		CPA
5/08	SSC-Rates & Regulation	Rates & Revenue	Shared Services		CPA
5/08	CORP-COE-Technical Services	Engineering	Corporate		Engineer
5/08	SSC-Rates & Regulation	Rates & Revenue	Shared Services		CPA
5/08	CORP-COE-Technical Services	Engineering	Corporate		Engineer
5/08	CORP-COE-Technical Services	Engineering	Corporate		Engineer
5/08	SSC-Employee Services	Accounting	Shared Services		CPA
5/08	CORP-COE-Engineering	Operations	Corporate		Engineer
5/08	CORP-COE-Technical Services	Engineering	Corporate		Engineer
5/08	SE-Engineering	Engineering	Regional Offices		Engineer
5/08	CORP-COE-Engineering	Operations	Corporate		Engineer
5/08	CORP-COE-Technical Services	Engineering	Corporate		Engineer
5/08	CORP-Research & Env Excellence	Water Quality	Corporate		Engineer
5/08	CORP-Operational Risk	Risk Management	Corporate		Consultant
5/08	CORP-COE-Technical Services	Engineering	Corporate		Engineer
5/08	CORP-COE-Engineering	Operations	Corporate		Engineer
5/08	CORP-COE-Technical Services	Engineering	Corporate		Engineer
5/08	CORP-COE-Engineering	Operations	Corporate		Engineer
5/08	CORP-COE-Technical Services	Engineering	Corporate		Engineer

5 Hrs Database Detailed Service Company Hours Database for the Year Ended July 31, 2008

Company Witness: Patrick Baryenbruch

Month/Yr	Department	Function	Office	Hours	Provider
5/08	CORP-COE-Engineering	Operations	Corporate	51.00	Engineer
5/08	CORP-COE-Technical Services	Engineering	Corporate		Engineer
5/08	CORP-COE-Engineering	Operations	Corporate	57.50	Engineer
5/08	CORP-Operational Risk	Risk Management	Corporate		Consultant
5/08	CORP-ITS PMO	Information Technology	ITS		CPA
5/08	CORP-Enterprise Server	Information Technology	ITS		CPA
5/08	CORP-Technical Applications	Information Technology	ITS		CPA
5/08	CORP-ITS Quality Assurance	Information Technology	ITS		CPA
5/08	CORP-COE-Technical Services	Engineering	Corporate		Engineer
5/08	SSC-Rates & Regulation	Rates & Revenue	Shared Services		CPA
5/08	CORP-COE-Technical Services	Engineering	Corporate		Engineer
5/08	SSC-Rates & Regulation	Rates & Revenue	Shared Services		CPA
5/08	SSC-Rates & Regulation	Rates & Revenue	Shared Services		CPA
5/08	SSC-Rates & Regulation	Rates & Revenue	Shared Services		CPA
5/08	SSC-Rates & Regulation	Rates & Revenue	Shared Services		CPA
5/08	CORP-Research & Env Excellence	Water Quality	Corporate		Engineer
5/08	CORP-COE-Engineering	Operations	Corporate		Engineer
5/08	CORP-COE-Technical Services	Engineering	Corporate		Engineer
5/08	CORP-HR Comp/Benefits	Human Resources	Corporate		Consultant
5/08	CORP-Finance	Finance	Corporate		CPA
5/08	CORP-Chief Operating Officer	Operations	Corporate		Consultant
5/08	CORP-Legal	Legal	Corporate		Attorney
5/08	CORP-Human Resources	Human Resources	Corporate		Consultant
5/08	CORP-Operational Risk	Risk Management	Corporate		Consultant
5/08	CORP-Corporate Bus Development	Operations	Corporate		Consultant
5/08	CORP-External Affairs	Communications	Corporate		Consultant
5/08	CORP-Investor Relations	Finance	Corporate		CPA
5/08	CORP-Audit	Audit	Corporate		CPA
5/08	CORP-Building Services	Administration	Corporate		Consultant
5/08	CORP-Building Services Woodcre	Administration	Corporate		Consultant
5/08	CORP-Operational Performance	Operations	Corporate		Consultant
5/08	CORP-Research & Env Excellence	Water Quality	Corporate		Engineer
5/08	CORP-Marketing	Administration	Corporate		Consultant
5/08	CORP-ITS Admin	Information Technology	ITS		CPA
5/08	SSC-Administration	Administration	Shared Services		Consultant
5/08	CCA-Administration	Customer Service	Call Center		Cust Acct Svcs
5/08	CCA-Administration	Customer Service	Call Center		Cust Acct Svcs
5/08	CCA-Operations & Performance	Customer Service	Call Center		Cust Acct Svcs
5/08	SE-Administration	Administration	Regional Offices		Consultant
5/08	SE-Finance	Finance	Regional Offices		CPA
5/08	SE-Legal	Legal	Regional Offices		Attorney
5/08	SE-Human Resources	Human Resources	Regional Offices		Consultant
5/08	CCP-Administration	Customer Service	Call Center		Cust Acct Svcs
5/08	CCP-Administration	Customer Service	Call Center		Cust Acct Svcs
5/08	CCP-Operations and Support	Customer Service	Call Center		Cust Acct Svcs
5/08	CCP-Operations and Support	Customer Service	Call Center		Cust Acct Svcs
5/08	CORP-Eastern Division Ops	Operations	Corporate		Engineer
5/08	SE-Business Development	Operations	Regional Offices		Consultant
5/08	SSC-Rates & Regulation	Rates & Revenue	Shared Services		CPA
5/08	CORP-ITS Appl Adm & Security	Information Technology	ITS		CPA
5/08	CORP-ITS PMO	Information Technology	ITS		CPA
5/08	CORP-COE-Engineering	Operations	Corporate	53.50	Engineer
5/08	CORP-COE-Engineering	Operations	Corporate		Engineer
5/08	CORP-COE-Engineering	Operations	Corporate	1.00	Engineer
5/08	CORP-COE-Technical Services	Engineering	Corporate	0.36	Engineer
5/08	CORP-ITS PMO	Information Technology	ITS		CPA
5/08	CORP-Enterprise Server	Information Technology	ITS		CPA
5/08	CORP-Technical Applications	Information Technology	ITS		CPA
5/08	CORP-ITS Quality Assurance	Information Technology	ITS		CPA
5/08	CORP-ITS Design Authority	Information Technology	ITS		CPA
5/08	CORP-Research & Env Excellence	Water Quality	Corporate	0.79	Engineer
5/08	CORP-Asset Management	Operations	Corporate		Engineer
5/08	CORP-COE-Technical Services	Engineering	Corporate		Engineer
5/08	CORP-Research & Env Excellence	Water Quality	Corporate	0.07	Engineer
5/08	SSC-Rates & Regulation	Rates & Revenue	Shared Services		CPA
5/08	CORP-Operational Performance	Operations	Corporate	0.90	Consultant
5/08	SE-Engineering	Engineering	Regional Offices		Engineer
5/08	SE-Engineering	Engineering	Regional Offices		Engineer
5/08	CORP-COE-Engineering	Operations	Corporate		Engineer
5/08	CORP-COE-Technical Services	Engineering	Corporate		Engineer
5/08	CORP-Operational Risk	Risk Management	Corporate		Consultant
5/08	SSC-Rates & Regulation	Rates & Revenue	Shared Services		CPA
5/08	CORP-Research & Env Excellence	Water Quality	Corporate	0.56	Engineer
5/08	CORP-Research & Env Excellence	Water Quality	Corporate		Engineer
5/08	SSC-Rates & Regulation	Rates & Revenue	Shared Services		CPA
5/08	SE-Engineering	Engineering	Regional Offices		Engineer
5/08	CORP-COE-Technical Services	Engineering	Corporate		Engineer

Kentucky American Water Company Page 18 of 35

5 Hrs Database Detailed Service Company Hours Database for the Year Ended July 31, 2008

Company Witness: Patrick Baryenbruch

Month/Yr	Department	Function	Office	Hours	Provider
5/08	CORP-COE-Engineering	Operations	Corporate		Engineer
5/08	CORP-COE-Technical Services	Engineering	Corporate		Engineer
5/08	SSC-Rates & Regulation	Rates & Revenue	Shared Services		CPA
5/08	SSC-Rates & Regulation	Rates & Revenue	Shared Services		CPA
5/08	CORP-Research & Env Excellence	Water Quality	Corporate	7.32	Engineer
5/08	CORP-Research & Env Excellence	Water Quality	Corporate	2.88	Engineer
5/08	CORP-ITS PMO	Information Technology	ITS		CPA
5/08	SE-Engineering	Engineering	Regional Offices		Engineer
5/08	SE-Engineering	Engineering	Regional Offices		Engineer
5/08	SSC-Rates & Regulation	Rates & Revenue	Shared Services		CPA
5/08	CORP-COE-Technical Services	Engineering	Corporate		Engineer
5/08	SSC-Rates & Regulation	Rates & Revenue	Shared Services		CPA
5/08	SSC-Rates & Regulation	Rates & Revenue	Shared Services		CPA
5/08	NE-Client Service and Support	Information Technology	ITS		CPA
5/08	CORP-Asset Management	Operations	Corporate		Engineer
5/08	CORP-Asset Management	Operations	Corporate		Engineer
5/08	CORP-COE-Engineering	Operations	Corporate		Engineer
5/08	CORP-COE-Technical Services	Engineering	Corporate		Engineer
5/08	CORP-ITS Appl Adm & Security	Information Technology	ITS	0.21	CPA
5/08	CORP-Technical Applications	Information Technology	ITS	0.43	CPA
5/08	CORP-ITS Quality Assurance	Information Technology	ITS	0.36	CPA
5/08	CORP-COE-Engineering	Operations	Corporate		Engineer
5/08	CORP-COE-Technical Services	Engineering	Corporate		Engineer
5/08	CORP-Eastern Division Ops	Operations	Corporate	9.99	Engineer
5/08	CORP-ITS Quality Assurance	Information Technology	ITS		CPA
5/08	CORP-Research & Env Excellence	Water Quality	Corporate	1.48	Engineer
5/08	CORP-ITS PMO	Information Technology	ITS		CPA
5/08	CORP-Enterprise Server	Information Technology	ITS		CPA
5/08	CORP-Operational Risk	Risk Management	Corporate		Consultant
5/08	CORP-ITS PMO	Information Technology	ITS		CPA
5/08	CORP-Enterprise Server	Information Technology	ITS		CPA
5/08	CORP-ITS Adm Business Appl Dev	Information Technology	ITS		CPA
5/08	CORP-Technical Applications	Information Technology	ITS		CPA
5/08	CORP-Functional Applications	Information Technology	ITS		CPA
5/08	CORP-ITS Quality Assurance	Information Technology	ITS		CPA
5/08	Client Relationship Management	Information Technology	ITS		CPA
5/08	CCA-Administration	Customer Service	Call Center		Cust Acct Svcs
5/08	CORP-COE-Technical Services	Engineering	Corporate		Engineer
5/08	CORP-COE-Technical Services	Engineering	Corporate		Engineer
5/08	CORP-ITS PMO	Information Technology	ITS		CPA
5/08	CORP-ITS Design Authority	Information Technology	ITS		CPA
5/08	CORP-Operational Risk	Risk Management	Corporate		Consultant
5/08	CORP-Research & Env Excellence	Water Quality	Corporate		Engineer
5/08	SE-External Affairs	Communications	Regional Offices	105.54	Consultant
5/08	CORP-Operational Risk	Risk Management	Corporate		Consultant
5/08	CORP-Operational Risk	Risk Management	Corporate		Consultant
5/08	CORP-ITS Appl Adm & Security	Information Technology	ITS		CPA
5/08	CORP-Enterprise Server	Information Technology	ITS		CPA
5/08	CORP-Technical Applications	Information Technology	ITS		CPA
5/08	CORP-ITS Quality Assurance	Information Technology	ITS		CPA
5/08	CORP-ITS Design Authority	Information Technology	ITS		CPA
5/08	CORP-ITS PMO	Information Technology	ITS		CPA
5/08	SSC-Rates & Regulation	Rates & Revenue	Shared Services		CPA
5/08	SSC-Rates & Regulation	Rates & Revenue	Shared Services		CPA
5/08	CORP-Technical Applications	Information Technology	ITS		CPA
5/08	CORP-ITS PMO	Information Technology	ITS		CPA
5/08	CORP-Enterprise Server	Information Technology	ITS		CPA
5/08	CORP-Technical Applications	Information Technology	ITS		CPA
5/08	CORP-ITS Quality Assurance	Information Technology	ITS		CPA
5/08	SE-External Affairs	Communications	Regional Offices		Consultant
5/08	CORP-COE-Engineering	Operations	Corporate		Engineer
5/08	CORP-COE-Technical Services	Engineering	Corporate		Engineer
5/08	CCA-Administration	Customer Service	Call Center	1.07	Cust Acct Svcs
5/08	CORP-Operational Risk	Risk Management	Corporate		Consultant
5/08	CORP-Enterprise Server	Information Technology	ITS		CPA
5/08	CORP-Technical Applications	Information Technology	ITS		CPA
5/08	CCA-Billing	Customer Service	Call Center		Cust Acct Svcs
5/08	SSC-Rates & Regulation	Rates & Revenue	Shared Services		CPA
5/08	CORP-COE-Technical Services	Engineering	Corporate		Engineer
5/08	SSC-Rates & Regulation	Rates & Revenue	Shared Services		CPA
5/08	SSC-Rates & Regulation	Rates & Revenue	Shared Services		CPA
5/08	SSC-Rates & Regulation	Rates & Revenue	Shared Services		CPA
5/08	CORP-Operational Risk	Risk Management	Corporate		Consultant
5/08	CORP-Operational Risk	Risk Management	Corporate	0.21	Consultant
5/08	SSC-Rates & Regulation	Rates & Revenue	Shared Services		CPA
5/08	CORP-ITS PMO	Information Technology	ITS		CPA
5/08	CORP-ITS Design Authority	Information Technology	ITS		CPA

5 Hrs Database Detailed Service Company Hours Database for the Year Ended July 31, 2008

Company Witness: Patrick Baryenbruch

Month/Yr	Department	Function	Office	Hours	Provider
5/08	CORP-ITS Design Authority	Information Technology	ITS		CPA
5/08	CORP-COE-Technical Services	Engineering	Corporate		Engineer
5/08	CORP-Operational Risk	Risk Management	Corporate		Consultant
5/08	CORP-COE-Technical Services	Engineering	Corporate		Engineer
5/08	CORP-ITS PMO	Information Technology	ITS		CPA
5/08	CORP-ITS Design Authority	Information Technology	ITS		CPA
5/08	CORP-Research & Env Excellence	Water Quality	Corporate		Engineer
5/08	CORP-Building Services	Administration	Corporate		Consultant
5/08	CORP-Building Services	Administration	Corporate		Consultant
5/08	CORP-Building Services	Administration	Corporate		Consultant
5/08	CORP-COE-Engineering	Operations	Corporate		Engineer
5/08	CORP-COE-Engineering	Operations	Corporate		Engineer
5/08	CORP-ITS PMO	Information Technology	ITS		CPA
5/08	CORP-Operational Risk	Risk Management	Corporate		Consultant
5/08	CORP-ITS Bus Development	Information Technology	ITS		CPA
5/08	SE-External Affairs	Communications	Regional Offices		Consultant
5/08	CORP-ITS PMO	Information Technology	ITS		CPA
5/08	CORP-Technical Applications	Information Technology	ITS		CPA
5/08	SE-Customer Relations	Customer Service	Regional Offices		Cust Acct Svcs
5/08	SE-Customer Relations	Customer Service	Regional Offices		Cust Acct Svcs
5/08	SE-Customer Relations	Customer Service	Regional Offices		Cust Acct Svcs
5/08	SE-Customer Relations	Customer Service	Regional Offices		Cust Acct Svcs
5/08	SE-Customer Relations	Customer Service	Regional Offices		Cust Acct Svcs
5/08	SE-Customer Relations	Customer Service	Regional Offices		Cust Acct Svcs
5/08	CORP-COE-Engineering	Operations	Corporate		Engineer
5/08	CORP-ITS PMO	Information Technology	ITS		CPA
5/08	SE-Engineering	Engineering	Regional Offices		Engineer
6/08	CORP-Business Center HR	Human Resources	Corporate	1.42	Consultant
6/08	CORP-Supply Chain-Sourcing	Accounting	Corporate	85.10	CPA
6/08	CORP-Chief Operating Officer	Operations	Corporate	7.55	Consultant
6/08	CORP-HR Systems & Processes	Human Resources	Corporate	5.70	Consultant
6/08	CORP-Benefits Service Center	Human Resources	Corporate	27.95	Consultant
6/08	CORP-Planning & Reporting	Accounting	Corporate	9.97	CPA
6/08	CORP-Operational Risk	Risk Management	Corporate	23.18	Consultant
6/08	CORP-ITS Client Rel Admin	Information Technology	ITS	5.13	CPA
6/08	CORP-Service Desk	Information Technology	ITS	38.69	CPA
6/08	CORP-ITS Bus Development	Information Technology	ITS	11.46	CPA
6/08	Chg Ctrl & Desktop Automation	Information Technology	ITS	15.09	CPA
6/08	CORP-ITS Appl Adm & Security	Information Technology	ITS	22.70	CPA
6/08	CORP-Income Tax	Accounting	Corporate	0.28	CPA
6/08	CORP-Income Tax	Accounting	Corporate	85.30	CPA
6/08	CORP-Treasury	Finance	Corporate	5.13	CPA
6/08	CORP-Operational Performance	Operations	Corporate	10.48	Consultant
6/08	CORP-Research & Env Excellence	Water Quality	Corporate	9.61	Engineer
6/08	CORP-Regulatory UFS	Rates & Revenue	Corporate	9.26	CPA
6/08	CORP-ITS Admin	Information Technology	ITS	8.37	CPA
6/08	CORP-ITS PMO	Information Technology	ITS	13.51	CPA
6/08	CORP-ITS Infra/Oper Admin	Information Technology	ITS	8.29	CPA
6/08	CORP-ITS Production	Information Technology	ITS	8.94	CPA
6/08	CORP-Enterprise Server	Information Technology	ITS	58.19	CPA
6/08	CORP-Communications	Information Technology	ITS	1.42	CPA
6/08	CORP-Communications	Information Technology	ITS	26.17	CPA
6/08	CORP-ITS Adm Business Appl Dev	Information Technology	ITS	16.79	CPA
6/08	CORP-Technical Applications	Information Technology	ITS	99.09	CPA
6/08	CORP-Functional Applications	Information Technology	ITS	56.92	CPA
6/08	CORP-ITS Quality Assurance	Information Technology	ITS	22.87	CPA
6/08	Client Relationship Management	Information Technology	ITS	9.43	CPA
6/08	SSC-Accounts Payable	Accounting	Shared Services	0.57	CPA
6/08	SSC-Accounts Payable	Accounting	Shared Services	133.27	CPA
6/08	CORP-ITS Design Authority	Information Technology	ITS	15.33	CPA
6/08	SSC-Administration	Administration	Shared Services	32.04	Consultant
6/08	SSC-General Accounting	Accounting	Shared Services	0.43	CPA
6/08	SSC-General Accounting	Accounting	Shared Services	22.75	CPA
6/08	SSC-Tax	Accounting	Shared Services	42.08	CPA
6/08	SSC-Business Support Services	Accounting	Shared Services	32.75	CPA
6/08	SSC-Rates & Regulation	Rates & Revenue	Shared Services	0.28	CPA
6/08	SSC-Rates & Regulation	Rates & Revenue	Shared Services	17.84	CPA
6/08	SSC-Cash Management	Finance	Shared Services	0.28	CPA
6/08	SSC-Cash Management	Finance	Shared Services	63.85	CPA
6/08	SSC-Fixed Assets/Job Cost	Accounting	Shared Services	0.28	CPA
6/08	SSC-Fixed Assets/Job Cost	Accounting	Shared Services	33.89	CPA
6/08	SSC-Project Management	Accounting	Shared Services	10.25	CPA
6/08	SSC-Employee Services	Accounting	Shared Services	1.23	CPA
6/08	SSC-Employee Services	Accounting	Shared Services	98.67	CPA
6/08	WE-Client Service and Support	Information Technology	ITS	17.69	CPA
6/08	SE-Maintenance	Operations	Regional Offices	4.56	Engineer
6/08	NE-Client Service and Support	Information Technology	ITS	32.09	CPA

Kentucky American Water Company Page 20 of 35

5 Hrs Database Detailed Service Company Hours Database for the Year Ended July 31, 2008

Company Witness: Patrick Baryenbruch

Month/Yr	Department	Function	Office	Hours	Provider
6/08	CORP-COE-Technical Services	Engineering	Corporate	0.04	Engineer
6/08	CORP-Finance	Finance	Corporate	0.53	CPA
6/08	CORP-Finance	Finance	Corporate	42.19	CPA
6/08	CORP-Legal	Legal	Corporate	26.37	Attorney
6/08	CORP-Planning & Reporting	Accounting	Corporate	0.27	CPA
6/08	CORP-Planning & Reporting	Accounting	Corporate	47.95	CPA
6/08	CORP-Corporate Bus Development	Operations	Corporate	5.33	Consultant
6/08	CORP-Reporting & Compliance	Accounting	Corporate	23.94	CPA
6/08	CORP-Investor Relations	Finance	Corporate	0.13	CPA
6/08	CORP-Investor Relations	Finance	Corporate	5.46	CPA
6/08	CORP-Treasury	Finance	Corporate	37.16	CPA
6/08	CORP-Audit	Audit	Corporate	35.83	CPA
6/08	SSC-Administration	Administration	Shared Services	3.73	Consultant
6/08	CORP-External Affairs	Communications	Corporate	4.65	Consultant
6/08	CORP-Marketing	Administration	Corporate	20.03	Consultant
6/08	CORP-External Communications	Communications	Corporate	12.53	Consultant
6/08	CORP-Internal Communications	Communications	Corporate	9.04	Consultant
6/08	CORP-Corp Social Resp	Administration	Corporate	(0.78)	Consultant
6/08	CORP-Government Affairs	Communications	Corporate	4.39	Consultant
6/08	CORP-ITS Production	Information Technology	ITS	33.48	CPA
6/08	CORP-HR Comp/Benefits	Human Resources	Corporate	16.65	Consultant
6/08	CORP-HR Talent Development	Human Resources	Corporate	5.00	Consultant
6/08	CORP-HR Labor Relations	Human Resources	Corporate	9.48	Consultant
6/08	CORP-Business Center HR	Human Resources	Corporate	22.17	Consultant
6/08	CORP-HR Systems & Processes	Human Resources	Corporate	4.21	Consultant
6/08	CORP-Benefits Service Center	Human Resources	Corporate	0.26	Consultant
6/08	CORP-Benefits Service Center	Human Resources	Corporate	35.47	Consultant
6/08	CORP-Human Resources	Human Resources	Corporate	4.74	Consultant
6/08	CORP-AWE Pass-Thru	Operations	Corporate	4.74	Engineer
6/08	SSC-Employee Services	Accounting	Shared Services	8.95	CPA
6/08	CORP-Chief Operating Officer	Operations	Corporate	0.56	Consultant
6/08	CORP-Asset Management	Operations	Corporate	2.08	Engineer
6/08	CORP-Treasury	Finance	Corporate		CPA
6/08	SSC-General Accounting	Accounting	Shared Services		CPA
6/08	SSC-Fixed Assets/Job Cost	Accounting	Shared Services		CPA
6/08	SSC-Employee Services	Accounting	Shared Services		CPA
6/08	WE-Supply Chain	Accounting	Regional Offices		CPA
6/08	WE-Client Service and Support	Information Technology	ITS		CPA
6/08	WE-Client Service and Support	Information Technology	ITS		CPA
6/08	CORP-ITS Bus Development	Information Technology	ITS		CPA
6/08	CORP-Operational Performance	Operations	Corporate		Consultant
6/08	CORP-Technical Applications	Information Technology	ITS		CPA
6/08	CORP-Functional Applications	Information Technology	ITS		CPA
6/08	SSC-Business Support Services	Accounting	Shared Services		CPA
6/08	SSC-Rates & Regulation	Rates & Revenue	Shared Services		CPA
6/08	SSC-Cash Management	Finance	Shared Services		CPA
6/08	WE-Client Service and Support	Information Technology	ITS		CPA
6/08	WE-Client Service and Support	Information Technology	ITS		CPA
6/08	CORP-ITS Bus Development	Information Technology	ITS		CPA
6/08	CORP-Functional Applications	Information Technology	ITS		CPA
6/08	SE-Finance	Finance	Regional Offices		CPA
6/08	CORP-Legal	Legal	Corporate		Attorney
6/08	CORP-ITS Bus Development	Information Technology	ITS		CPA
6/08	CORP-Operational Performance	Operations	Corporate		Consultant
6/08	CORP-Functional Applications	Information Technology	ITS		CPA
6/08	SSC-Business Support Services	Accounting	Shared Services		CPA
6/08	SSC-Rates & Regulation	Rates & Revenue	Shared Services		CPA
6/08	SSC-Cash Management	Finance	Shared Services		CPA
6/08	SSC-Fixed Assets/Job Cost	Accounting	Shared Services		CPA
6/08	SE-Finance	Finance	Regional Offices		CPA
6/08	CORP-Communications	Information Technology	ITS		CPA
6/08	WE-Client Service and Support	Information Technology	ITS		CPA
6/08	SE-Finance	Finance	Regional Offices		CPA
6/08	CORP-ITS Bus Development	Information Technology	ITS		CPA
6/08	CORP-ITS Bus Development	Information Technology	ITS		CPA
6/08	CORP-Treasury	Finance	Corporate		CPA
6/08	SSC-General Accounting	Accounting	Shared Services		CPA
6/08	SSC-Fixed Assets/Job Cost	Accounting	Shared Services		CPA
6/08	SSC-Fixed Assets/Job Cost	Accounting	Shared Services		CPA
6/08	SSC-Employee Services	Accounting	Shared Services		CPA
6/08	CE-Supply Chain	Accounting	Regional Offices		CPA
6/08	WE-Client Service and Support	Information Technology	ITS		CPA
6/08	WE-Client Service and Support	Information Technology	ITS		CPA
6/08	CORP-ITS Bus Development	Information Technology	ITS		CPA
6/08	CORP-Operational Performance	Operations	Corporate		Consultant
6/08	CORP-ITS Adm Business Appl Dev	Information Technology	ITS		CPA
6/08	CORP-Technical Applications	Information Technology	ITS		CPA

5 Hrs Database Detailed Service Company Hours Database for the Year Ended July 31, 2008

Company Witness: Patrick Baryenbruch

Month/Yr	Department	Function	Office	Hours	Provider
6/08	CORP-Functional Applications	Information Technology	ITS		CPA
6/08	SSC-Business Support Services	Accounting	Shared Services		CPA
6/08	SSC-Rates & Regulation	Rates & Revenue	Shared Services		CPA
6/08	SSC-Cash Management	Finance	Shared Services		CPA
6/08	WE-Client Service and Support	Information Technology	ITS		CPA
6/08	CORP-Communications	Information Technology	ITS		CPA
6/08	WE-Client Service and Support	Information Technology	ITS		CPA
6/08	WE-Client Service and Support	Information Technology	ITS		CPA
6/08	CORP-ITS Bus Development	Information Technology	ITS		CPA
6/08	CORP-Functional Applications	Information Technology	ITS		CPA
6/08	SSC-Rates & Regulation	Rates & Revenue	Shared Services		CPA
6/08	SSC-Cash Management	Finance	Shared Services		CPA
6/08	WE-Client Service and Support	Information Technology	ITS		CPA
6/08	WE-Client Service and Support	Information Technology	ITS		CPA
6/08	CORP-ITS Bus Development	Information Technology	ITS		CPA
6/08	SSC-Rates & Regulation	Rates & Revenue	Shared Services		CPA
6/08	SSC-Cash Management	Finance	Shared Services		CPA
6/08	WE-Client Service and Support	Information Technology	ITS		CPA
6/08	WE-Client Service and Support	Information Technology	ITS		CPA
6/08	CORP-ITS Bus Development	Information Technology	ITS		CPA
6/08	CORP-Treasury	Finance	Corporate		CPA
6/08	CORP-Functional Applications	Information Technology	ITS		CPA
6/08	SSC-Business Support Services	Accounting	Shared Services		CPA
6/08	SSC-Cash Management	Finance	Shared Services		CPA
6/08	WE-Client Service and Support	Information Technology	ITS		CPA
6/08	CORP-Communications	Information Technology	ITS		CPA
6/08	WE-Client Service and Support	Information Technology	ITS		CPA
6/08	CORP-ITS Bus Development	Information Technology	ITS		CPA
6/08	CORP-Treasury	Finance	Corporate		CPA
6/08	CORP-Functional Applications	Information Technology	ITS		CPA
6/08	SSC-Rates & Regulation	Rates & Revenue	Shared Services		CPA
6/08	WE-Client Service and Support	Information Technology	ITS		CPA
6/08	CORP-Communications	Information Technology	ITS		CPA
6/08	WE-Client Service and Support	Information Technology	ITS		CPA
6/08	NE-Client Service and Support	Information Technology	ITS		CPA
6/08	CORP-Legal	Legal	Corporate	0.88	Attorney
6/08	CORP-Treasury	Finance	Corporate	0.66	CPA
6/08	SSC-General Accounting	Accounting	Shared Services	3.53	CPA
6/08	SSC-General Accounting	Accounting	Shared Services	105.10	CPA
6/08	SSC-Fixed Assets/Job Cost	Accounting	Shared Services	46.37	CPA
6/08	SSC-Employee Services	Accounting	Shared Services	5.58	CPA
6/08	SE-Customer Relations	Customer Service	Regional Offices	15.90	Cust Acct Svcs
6/08	SE-Finance	Finance	Regional Offices	61.82	CPA
6/08	SE-Supply Chain	Accounting	Regional Offices	16.78	CPA
6/08	SE-Legal	Legal	Regional Offices	10.90	Attorney
6/08	SE-Human Resources	Human Resources	Regional Offices	47.69	Consultant
6/08	SE-Operational Risk	Risk Management	Regional Offices	15.35	Consultant
6/08	SE-Business Development	Operations	Regional Offices	10.16	Consultant
6/08	NE-Client Service and Support	Information Technology	ITS	24.95	CPA
6/08	SE-Customer Relations	Customer Service	Regional Offices	3.53	Cust Acct Svcs
6/08	SE-Customer Relations	Customer Service	Regional Offices	21.97	Cust Acct Svcs
6/08	SE-Environmental Mgmt	Water Quality	Regional Offices	13.25	Engineer
6/08	SE-Maintenance	Operations	Regional Offices	49.46	Engineer
6/08	NE-Client Service and Support	Information Technology	ITS	0.11	CPA
6/08	SE-Finance	Finance	Regional Offices	3.75	CPA
6/08	SE-Maintenance	Operations	Regional Offices	0.88	Engineer
6/08	CORP-ITS Bus Development	Information Technology	ITS	9.50	CPA
6/08	CORP-Treasury	Finance	Corporate	2.00	CPA
6/08	CORP-Functional Applications	Information Technology	ITS	22.00	CPA
6/08	SSC-Rates & Regulation	Rates & Revenue	Shared Services	2.00	CPA
6/08	SSC-Cash Management	Finance	Shared Services	16.50	CPA
6/08	SE-Customer Relations	Customer Service	Regional Offices	154.30	Cust Acct Svcs
6/08	SE-Finance	Finance	Regional Offices	82.50	CPA
6/08	SE-Legal	Legal	Regional Offices	259.25	Attorney
6/08	SE-Operational Risk	Risk Management	Regional Offices	32.00	Consultant
6/08	NE-Client Service and Support	Information Technology	ITS	120.00	CPA
6/08	CORP-Communications	Information Technology	ITS	11.00	CPA
6/08	SE-Customer Relations	Customer Service	Regional Offices	132.00	Cust Acct Svcs
6/08	SE-Maintenance	Operations	Regional Offices	116.16	Engineer
6/08	SE-Human Resources	Human Resources	Regional Offices	128.00	Consultant
6/08	SE-Business Development	Operations	Regional Offices	152.00	Consultant
6/08	SE-External Affairs	Communications	Regional Offices	60.00	Consultant
6/08	NE-Client Service and Support	Information Technology	ITS	40.00	CPA
6/08	CORP-ITS Bus Development	Information Technology	ITS		CPA
6/08	SE-Customer Relations	Customer Service	Regional Offices		Cust Acct Svcs
6/08	SE-Finance	Finance	Regional Offices		CPA
6/08	SE-Legal	Legal	Regional Offices		Attorney

5 Hrs Database Detailed Service Company Hours Database for the Year Ended July 31, 2008

Company Witness: Patrick Baryenbruch

Month/Yr	Department	Function	Office	Hours	Provider
6/08	SE-Human Resources	Human Resources	Regional Offices		Consultant
6/08	NE-Client Service and Support	Information Technology	ITS		CPA
6/08	SE-Network	Operations	Regional Offices		Engineer
6/08	SE-Customer Relations	Customer Service	Regional Offices		Cust Acct Svcs
6/08	SE-Maintenance	Operations	Regional Offices		Engineer
6/08	SE-Maintenance	Operations	Regional Offices		Engineer
6/08	SE-Business Development	Operations	Regional Offices		Consultant
6/08	CORP-ITS Bus Development	Information Technology	ITS		CPA
6/08	CORP-Treasury	Finance	Corporate		CPA
6/08	CORP-Operational Performance	Operations	Corporate		Consultant
6/08	CORP-Technical Applications	Information Technology	ITS		CPA
6/08	CORP-Functional Applications	Information Technology	ITS		CPA
6/08	SSC-Administration	Administration	Shared Services		Consultant
6/08	SSC-Rates & Regulation	Rates & Revenue	Shared Services		CPA
6/08	SSC-Cash Management	Finance	Shared Services		CPA
6/08	SE-Customer Relations	Customer Service	Regional Offices		Cust Acct Svcs
6/08	SE-Customer Relations	Customer Service	Regional Offices		Cust Acct Svcs
6/08	SE-Finance	Finance	Regional Offices		CPA
6/08	SE-Legal	Legal	Regional Offices		Attorney
6/08	SE-Operational Risk	Risk Management	Regional Offices		Consultant
6/08	SE-Business Development	Operations	Regional Offices		Consultant
6/08	NE-Client Service and Support	Information Technology	ITS		CPA
6/08	CORP-Communications	Information Technology	ITS		CPA
6/08	SE-Network	Operations	Regional Offices		Engineer
6/08	SE-Customer Relations	Customer Service	Regional Offices		Cust Acct Svcs
6/08	SE-Maintenance	Operations	Regional Offices		Engineer
6/08	SE-Maintenance	Operations	Regional Offices		Engineer
6/08	NE-Client Service and Support	Information Technology	ITS		CPA
6/08	CORP-Legal	Legal	Corporate		Attorney
6/08	CORP-ITS Bus Development	Information Technology	ITS		CPA
6/08	CORP-Functional Applications	Information Technology	ITS		CPA
6/08	SSC-Cash Management	Finance	Shared Services		CPA
6/08	SE-Customer Relations	Customer Service	Regional Offices		Cust Acct Svcs
6/08	SE-Finance	Finance	Regional Offices		CPA
6/08	SE-Legal	Legal	Regional Offices		Attorney
6/08	SE-Operational Risk	Risk Management	Regional Offices		Consultant
6/08	NE-Client Service and Support	Information Technology	ITS		CPA
6/08	SE-Customer Relations	Customer Service	Regional Offices		Cust Acct Svcs
6/08	SE-Maintenance	Operations	Regional Offices		Engineer
6/08	SE-Human Resources	Human Resources	Regional Offices		Consultant
6/08	SE-Business Development	Operations	Regional Offices		Consultant
6/08	CORP-ITS Bus Development	Information Technology	ITS		CPA
6/08	CORP-Functional Applications	Information Technology	ITS		CPA
6/08	SSC-Rates & Regulation	Rates & Revenue	Shared Services		CPA
6/08	SSC-Cash Management	Finance	Shared Services		CPA
6/08	SE-Customer Relations	Customer Service	Regional Offices		Cust Acct Svcs
6/08	SE-Finance	Finance	Regional Offices		CPA
6/08	SE-Legal	Legal	Regional Offices		Attorney
6/08	SE-Human Resources	Human Resources	Regional Offices		Consultant
6/08	SE-Operational Risk	Risk Management	Regional Offices		Consultant
6/08	NE-Client Service and Support	Information Technology	ITS		CPA
6/08	CORP-Communications	Information Technology	ITS		CPA
6/08	SE-Network	Operations	Regional Offices		Engineer
6/08	SE-Customer Relations	Customer Service	Regional Offices		Cust Acct Svcs
6/08	SE-Maintenance	Operations	Regional Offices		Engineer
6/08	SE-Maintenance	Operations	Regional Offices		Engineer
6/08	SE-Business Development	Operations	Regional Offices		Consultant
6/08	CORP-ITS Bus Development	Information Technology	ITS		CPA
6/08	CORP-Functional Applications	Information Technology	ITS		CPA
6/08	SSC-Rates & Regulation	Rates & Revenue	Shared Services		CPA
6/08	SSC-Cash Management	Finance	Shared Services		CPA
6/08	SE-Customer Relations	Customer Service	Regional Offices		Cust Acct Svcs
6/08	SE-Finance	Finance	Regional Offices		CPA
6/08	SE-Legal	Legal	Regional Offices		Attorney
6/08	SE-Operational Risk	Risk Management	Regional Offices		Consultant
6/08	NE-Client Service and Support	Information Technology	ITS		CPA
6/08	CORP-Communications	Information Technology	ITS		CPA
6/08	SE-Customer Relations	Customer Service	Regional Offices		Cust Acct Svcs
6/08	SE-Maintenance	Operations	Regional Offices		Engineer
6/08	SE-Business Development	Operations	Regional Offices		Consultant
6/08	NE-Client Service and Support	Information Technology	ITS		CPA
6/08	SE-Maintenance	Operations	Regional Offices		Engineer
6/08	SSC-General Accounting	Accounting	Shared Services		CPA
6/08	SSC-Rates & Regulation	Rates & Revenue	Shared Services		CPA
6/08	SSC-Fixed Assets/Job Cost	Accounting	Shared Services		CPA
6/08	SSC-Employee Services	Accounting	Shared Services		CPA
6/08	NE-Supply Chain	Accounting	Regional Offices		CPA

Kentucky American Water Company Page 23 of 35

5 Hrs Database Detailed Service Company Hours Database for the Year Ended July 31, 2008

Company Witness: Patrick Baryenbruch

Month/Yr	Department	Function	Office	Hours	Provider
6/08	NE-Client Service and Support	Information Technology	ITS		CPA
6/08	NE-Client Service and Support	Information Technology	ITS		CPA
6/08	CORP-Legal	Legal	Corporate		Attorney
6/08	CORP-ITS Bus Development	Information Technology	ITS		CPA
6/08	CORP-Treasury	Finance	Corporate		CPA
6/08	CORP-Operational Performance	Operations	Corporate		Consultant
6/08	CORP-Research & Env Excellence	Water Quality	Corporate		Engineer
6/08	CORP-ITS Production	Information Technology	ITS		CPA
6/08	CORP-Technical Applications	Information Technology	ITS		CPA
6/08	CORP-Functional Applications	Information Technology	ITS		CPA
6/08	SSC-General Accounting	Accounting	Shared Services		CPA
6/08	SSC-Cash Management	Finance	Shared Services		CPA
6/08	NE-Client Service and Support	Information Technology	ITS		CPA
6/08	CORP-Communications	Information Technology	ITS		CPA
6/08	SE-Maintenance	Operations	Regional Offices		Engineer
6/08	NE-Client Service and Support	Information Technology	ITS		CPA
6/08	CORP-Operational Risk	Risk Management	Corporate		Consultant
6/08	CORP-ITS Bus Development	Information Technology	ITS		CPA
6/08	CORP-Functional Applications	Information Technology	ITS		CPA
6/08	SSC-General Accounting	Accounting	Shared Services		CPA
6/08	SSC-Rates & Regulation	Rates & Revenue	Shared Services		CPA
6/08	NE-Client Service and Support	Information Technology	ITS		CPA
6/08	CORP-Corporate Bus Development	Operations	Corporate		Consultant
6/08	CORP-Investor Relations	Finance	Corporate		CPA
6/08	CORP-Investor Relations	Finance	Corporate		CPA
6/08	SSC-Administration	Administration	Shared Services		Consultant
6/08	SSC-General Accounting	Accounting	Shared Services		CPA
6/08	CORP-Treasury	Finance	Corporate		CPA
6/08	CORP-Treasury	Finance	Corporate		CPA
6/08	SSC-General Accounting	Accounting	Shared Services		CPA
6/08	CORP-Supply Chain-Sourcing	Accounting	Corporate	56.25	CPA
6/08	CORP-Research & Env Excellence	Water Quality	Corporate		Engineer
6/08	SE-Maintenance	Operations	Regional Offices		Engineer
6/08	CORP-Corporate Bus Development	Operations	Corporate		Consultant
6/08	CORP-COE-Technical Services	Engineering	Corporate		Engineer
6/08	CORP-HR Comp/Benefits	Human Resources	Corporate		Consultant
6/08	CORP-Benefits Service Center	Human Resources	Corporate		Consultant
6/08	CORP-Legal	Legal	Corporate		Attorney
6/08	CORP-Service Desk	Information Technology	ITS		CPA
6/08	CORP-ITS Bus Development	Information Technology	ITS		CPA
6/08	CORP-Treasury	Finance	Corporate		CPA
6/08	CORP-Enterprise Server	Information Technology	ITS		CPA
6/08	CORP-ITS Adm Business Appl Dev	Information Technology	ITS		CPA
6/08	CORP-Functional Applications	Information Technology	ITS		CPA
6/08	SSC-Accounts Payable	Accounting	Shared Services		CPA
6/08	SSC-Accounts Payable	Accounting	Shared Services		CPA
6/08	CORP-AWE Pass-Thru	Operations	Corporate		Engineer
6/08	SSC-Cash Management	Finance	Shared Services		CPA
6/08	SSC-Employee Services	Accounting	Shared Services		CPA
6/08	SSC-Employee Services	Accounting	Shared Services		CPA
6/08	SSC-AWE	Accounting	Corporate		CPA
6/08	SSC-AWE	Accounting	Corporate		CPA
6/08	CORP-AWE Pass-Thru	Operations	Corporate		Engineer
6/08	CORP-Treasury	Finance	Corporate		CPA
6/08	SSC-Cash Management	Finance	Shared Services		CPA
6/08	WE-Client Service and Support	Information Technology	ITS	1.40	CPA
6/08	BVLAB-Water Quality	Water Quality	Belleville Lab	0.30	Engineer
6/08	BVLAB-Water Quality	Water Quality	Belleville Lab	151.90	Engineer
6/08	CORP-Research & Env Excellence	Water Quality	Corporate	2.34	Engineer
6/08	CORP-Operational Risk	Risk Management	Corporate		Consultant
6/08	CORP-Operational Performance	Operations	Corporate		Consultant
6/08	CORP-Operational Risk	Risk Management	Corporate		Consultant
6/08	CORP-Operational Performance	Operations	Corporate		Consultant
6/08	CORP-Operational Risk	Risk Management	Corporate		Consultant
6/08	CORP-Operational Performance	Operations	Corporate		Consultant
6/08	CORP-Asset Management	Operations	Corporate		Engineer
6/08	CORP-Research & Env Excellence	Water Quality	Corporate		Engineer
6/08	CORP-COE-Engineering	Operations	Corporate		Engineer
6/08	CORP-COE-Technical Services	Engineering	Corporate		Engineer
6/08	CORP-Operational Risk	Risk Management	Corporate		Consultant
6/08	CORP-Research & Env Excellence	Water Quality	Corporate		Engineer
6/08	CORP-COE-Technical Services	Engineering	Corporate		Engineer
6/08	CORP-COE-Engineering	Operations	Corporate		Engineer
6/08	CORP-COE-Technical Services	Engineering	Corporate		Engineer
6/08	CORP-Asset Management	Operations	Corporate	8.00	Engineer
6/08	SE-Network	Operations	Regional Offices		Engineer
6/08	SE-Customer Relations	Customer Service	Regional Offices		Cust Acct Svcs

Kentucky American Water Company Page 24 of 35

5 Hrs Database Detailed Service Company Hours Database for the Year Ended July 31, 2008

Company Witness: Patrick Baryenbruch

Month/Yr	Department	Function	Office	Hours	Provider
6/08	SE-Engineering	Engineering	Regional Offices		Engineer
6/08	SE-Network	Operations	Regional Offices		Engineer
6/08	SE-Customer Relations	Customer Service	Regional Offices		Cust Acct Svcs
6/08	SE-Engineering	Engineering	Regional Offices		Engineer
6/08	CORP-Research & Env Excellence	Water Quality	Corporate	0.33	Engineer
6/08	CORP-Research & Env Excellence	Water Quality	Corporate	0.33	Engineer
6/08	WE-Supply Chain	Accounting	Regional Offices		CPA
6/08	SE-Supply Chain	Accounting	Regional Offices	13.69	CPA
6/08	CE-Supply Chain	Accounting	Regional Offices		CPA
6/08	NE-Supply Chain	Accounting	Regional Offices		CPA
6/08	CORP-Corporate Bus Development	Operations	Corporate		Consultant
6/08	CORP-Corporate Bus Development	Operations	Corporate		Consultant
6/08	CORP-COE-Engineering	Operations	Corporate		Engineer
6/08	SSC-General Accounting	Accounting	Shared Services		CPA
6/08	SSC-General Accounting	Accounting	Shared Services		CPA
6/08	SSC-General Accounting	Accounting	Shared Services		CPA
6/08	CORP-Operational Performance	Operations	Corporate		Consultant
6/08	CORP-Research & Env Excellence	Water Quality	Corporate		Engineer
6/08	SE-Network	Operations	Regional Offices		Engineer
6/08	SE-Customer Relations	Customer Service	Regional Offices		Cust Acct Svcs
6/08	CORP-Corporate Bus Development	Operations	Corporate	3.14	Consultant
6/08	CORP-Chief Operating Officer	Operations	Corporate	2.71	Consultant
6/08	CORP-Operational Risk	Risk Management	Corporate	6.09	Consultant
6/08	CORP-Asset Management	Operations	Corporate	38.91	Engineer
6/08	CORP-Research & Env Excellence	Water Quality	Corporate	1.05	Engineer
6/08	CORP-COE-Engineering	Operations	Corporate	19.30	Engineer
6/08	CORP-COE-Technical Services	Engineering	Corporate	12.37	Engineer
6/08	CORP-Legal	Legal	Corporate		Attorney
6/08	CORP-Regulatory UFS	Rates & Revenue	Corporate		CPA
6/08	CORP-Enterprise Server	Information Technology	ITS		CPA
6/08	CORP-Communications	Information Technology	ITS		CPA
6/08	CCA-Administration	Customer Service	Call Center	0.14	Cust Acct Svcs
6/08	CCA-Administration	Customer Service	Call Center	24.78	Cust Acct Svcs
6/08	CCA-Human Resources	Human Resources	Call Center	22.67	Consultant
6/08	CCA-Call Handling	Customer Service	Call Center	28.24	Cust Acct Svcs
6/08	CCA-Call Handling	Customer Service	Call Center	998.38	Cust Acct Svcs
6/08	CCA-Billing	Customer Service	Call Center	19.99	Cust Acct Svcs
6/08	CCA-Billing	Customer Service	Call Center	500.28	Cust Acct Svcs
6/08	CCA-Collections	Customer Service	Call Center	5.56	Cust Acct Svcs
6/08	CCA-Collections	Customer Service	Call Center	156.91	Cust Acct Svcs
6/08	CCA-Operations & Performance	Customer Service	Call Center	1.91	Cust Acct Svcs
6/08	CCA-Operations & Performance	Customer Service	Call Center	49.25	Cust Acct Svcs
6/08	CCA-Business Services	Customer Service	Call Center	1.97	Cust Acct Svcs
6/08	CCA-Business Services	Customer Service	Call Center	64.16	Cust Acct Svcs
6/08	CCA-Education & Development	Customer Service	Call Center	2.18	Cust Acct Svcs
6/08	CCA-Education & Development	Customer Service	Call Center	71.58	Cust Acct Svcs
6/08	CCP-Human Resources ODI	Human Resources	Call Center	0.28	Consultant
6/08	CCP-Human Resources ODI	Human Resources	Call Center	10.32	Consultant
6/08	CCP-Call Handling	Customer Service	Call Center	43.24	Cust Acct Svcs
6/08	CCP-Call Handling	Customer Service	Call Center	993.49	Cust Acct Svcs
6/08	CCP-Operations and Support	Customer Service	Call Center	0.18	Cust Acct Svcs
6/08	CCP-Operations and Support	Customer Service	Call Center	4.07	Cust Acct Svcs
6/08	CCP-Education & Development	Customer Service	Call Center	0.46	Cust Acct Svcs
6/08	CCP-Education & Development	Customer Service	Call Center	31.85	Cust Acct Svcs
6/08	CORP-Reporting & Compliance	Accounting	Corporate	1.33	CPA
6/08	CORP-ITS Appl Adm & Security	Information Technology	ITS	0.50	CPA
6/08	CORP-ITS Production	Information Technology	ITS	0.63	CPA
6/08	CORP-Enterprise Server	Information Technology	ITS	0.37	CPA
6/08	CORP-Research & Env Excellence	Water Quality	Corporate	0.07	Engineer
6/08	CORP-Research & Env Excellence	Water Quality	Corporate	8.12	Engineer
6/08	CORP-Research & Env Excellence	Water Quality	Corporate		Engineer
6/08	CORP-Research & Env Excellence	Water Quality	Corporate	2.21	Engineer
6/08	CORP-Operational Performance	Operations	Corporate	0.11	Consultant
6/08	CORP-Research & Env Excellence	Water Quality	Corporate	0.69	Engineer
6/08	CORP-Research & Env Excellence	Water Quality	Corporate	7.40	Engineer
6/08	CORP-COE-Engineering	Operations	Corporate	0.36	Engineer
6/08	CORP-COE-Technical Services	Engineering	Corporate	2.56	Engineer
6/08	CORP-Research & Env Excellence	Water Quality	Corporate	0.22	Engineer
6/08	CORP-Research & Env Excellence	Water Quality	Corporate	2.21	Engineer
6/08	CORP-Research & Env Excellence	Water Quality	Corporate	0.07	Engineer
6/08	CORP-Research & Env Excellence	Water Quality	Corporate	5.13	Engineer
6/08	CORP-Operational Performance	Operations	Corporate	1.61	Consultant
6/08	CORP-Operational Performance	Operations	Corporate	1.61	Consultant
6/08	CORP-Operational Performance	Operations	Corporate	0.50	Consultant
6/08	SSC-Rates & Regulation	Rates & Revenue	Shared Services		CPA
6/08	CORP-ITS Appl Adm & Security	Information Technology	ITS		CPA
6/08	CORP-ITS Admin	Information Technology	ITS		CPA

5 Hrs Database Detailed Service Company Hours Database for the Year Ended July 31, 2008

Company Witness: Patrick Baryenbruch

Month/Yr	Department	Function	Office	Hours	Provider
6/08	CORP-ITS PMO	Information Technology	ITS		CPA
6/08	CORP-ITS Infra/Oper Admin	Information Technology	ITS		CPA
6/08	CORP-ITS Production	Information Technology	ITS		CPA
6/08	CORP-Enterprise Server	Information Technology	ITS		CPA
6/08	CORP-Communications	Information Technology	ITS		CPA
6/08	CORP-ITS Adm Business Appl Dev	Information Technology	ITS		CPA
6/08	CORP-Technical Applications	Information Technology	ITS		CPA
6/08	CORP-Functional Applications	Information Technology	ITS		CPA
6/08	CORP-ITS Design Authority	Information Technology	ITS		CPA
6/08	NE-Client Service and Support	Information Technology	ITS		CPA
6/08	CORP-Operational Performance	Operations	Corporate	0.28	Consultant
6/08	CORP-COE-Technical Services	Engineering	Corporate		Engineer
6/08	CORP-Research & Env Excellence	Water Quality	Corporate		Engineer
6/08	CORP-Research & Env Excellence	Water Quality	Corporate		Engineer
6/08	CORP-COE-Technical Services	Engineering	Corporate		Engineer
6/08	SSC-Employee Services	Accounting	Shared Services		CPA
6/08	CORP-COE-Engineering	Operations	Corporate		Engineer
6/08	CORP-COE-Technical Services	Engineering	Corporate		Engineer
6/08	CORP-COE-Technical Services	Engineering	Corporate		Engineer
6/08	CORP-COE-Engineering	Operations	Corporate		Engineer
6/08	CORP-COE-Technical Services	Engineering	Corporate		Engineer
6/08	CORP-Research & Env Excellence	Water Quality	Corporate		Engineer
6/08	CORP-Operational Risk	Risk Management	Corporate		Consultant
6/08	CORP-COE-Technical Services	Engineering	Corporate		Engineer
6/08	CORP-COE-Engineering	Operations	Corporate		Engineer
6/08	CORP-COE-Technical Services	Engineering	Corporate		Engineer
6/08	CORP-COE-Engineering	Operations	Corporate		Engineer
6/08	CORP-COE-Engineering	Operations	Corporate	96.00	Engineer
6/08	CORP-COE-Engineering	Operations	Corporate	68.50	Engineer
6/08	CORP-COE-Technical Services	Engineering	Corporate		Engineer
6/08	SSC-Rates & Regulation	Rates & Revenue	Shared Services		CPA
6/08	CORP-COE-Technical Services	Engineering	Corporate		Engineer
6/08	CORP-COE-Technical Services	Engineering	Corporate		Engineer
6/08	SSC-Rates & Regulation	Rates & Revenue	Shared Services		CPA
6/08	SSC-Rates & Regulation	Rates & Revenue	Shared Services		CPA
6/08	SSC-Rates & Regulation	Rates & Revenue	Shared Services		CPA
6/08	CORP-Research & Env Excellence	Water Quality	Corporate		Engineer
6/08	CORP-COE-Engineering	Operations	Corporate		Engineer
6/08	CORP-COE-Technical Services	Engineering	Corporate		Engineer
6/08	CORP-HR Comp/Benefits	Human Resources	Corporate		Consultant
6/08	CORP-Finance	Finance	Corporate		CPA
6/08	CORP-Chief Operating Officer	Operations	Corporate		Consultant
6/08	CORP-Legal	Legal	Corporate		Attorney
6/08	CORP-Human Resources	Human Resources	Corporate		Consultant
6/08	CORP-Operational Risk	Risk Management	Corporate		Consultant
6/08	CORP-Corporate Bus Development	Operations	Corporate		Consultant
6/08	CORP-External Affairs	Communications	Corporate		Consultant
6/08	CORP-Investor Relations	Finance	Corporate		CPA
6/08	CORP-Audit	Audit	Corporate		CPA
6/08	CORP-Building Services	Administration	Corporate		Consultant
6/08	CORP-Building Services Woodcre	Administration	Corporate		Consultant
6/08	CORP-Operational Performance	Operations	Corporate		Consultant
6/08	CORP-Research & Env Excellence	Water Quality	Corporate		Engineer
6/08	CORP-ITS Admin	Information Technology	ITS		CPA
6/08	SSC-Administration	Administration	Shared Services		Consultant
6/08	SSC-Administration	Administration	Shared Services		Consultant
6/08	CCA-Administration	Customer Service	Call Center		Cust Acct Svcs
6/08	CCA-Administration	Customer Service	Call Center		Cust Acct Svcs
6/08	CCA-Human Resources	Human Resources	Call Center		Consultant
6/08	CCA-Operations & Performance	Customer Service	Call Center		Cust Acct Svcs
6/08	CCA-Operations & Performance	Customer Service	Call Center		Cust Acct Svcs
6/08	SE-Administration	Administration	Regional Offices		Consultant
6/08	SE-Finance	Finance	Regional Offices		CPA
6/08	SE-Legal	Legal	Regional Offices		Attorney
6/08	SE-Human Resources	Human Resources	Regional Offices		Consultant
6/08	CORP-COE-Technical Services	Engineering	Corporate		Engineer
6/08	CCP-Administration	Customer Service	Call Center		Cust Acct Svcs
6/08	CCP-Administration	Customer Service	Call Center		Cust Acct Svcs
6/08	CCP-Operations and Support	Customer Service	Call Center		Cust Acct Svcs
6/08	CCP-Operations and Support	Customer Service	Call Center		Cust Acct Svcs
6/08	CORP-Eastern Division Ops	Operations	Corporate		Engineer
6/08	SSC-Rates & Regulation	Rates & Revenue	Shared Services		CPA
6/08	CORP-COE-Engineering	Operations	Corporate	62.50	Engineer
6/08	CORP-COE-Engineering	Operations	Corporate		Engineer
6/08	CORP-COE-Engineering	Operations	Corporate	0.07	Engineer
6/08	CORP-COE-Technical Services	Engineering	Corporate	0.71	Engineer

5 Hrs Database Detailed Service Company Hours Database for the Year Ended July 31, 2008

Company Witness: Patrick Baryenbruch

Month/Yr	Department	Function	Office	Hours	Provider
6/08	CORP-ITS PMO	Information Technology	ITS		CPA
6/08	CORP-Enterprise Server	Information Technology	ITS		CPA
6/08	CORP-Technical Applications	Information Technology	ITS		CPA
6/08	CORP-ITS Quality Assurance	Information Technology	ITS		CPA
6/08	Client Relationship Management	Information Technology	ITS		CPA
6/08	CORP-ITS Design Authority	Information Technology	ITS		CPA
6/08	CORP-Research & Env Excellence	Water Quality	Corporate	1.03	Engineer
6/08	CORP-Asset Management	Operations	Corporate		Engineer
6/08	CORP-COE-Technical Services	Engineering	Corporate		Engineer
6/08	CORP-Research & Env Excellence	Water Quality	Corporate	0.43	Engineer
6/08	CORP-Operational Performance	Operations	Corporate	0.04	Consultant
6/08	SE-Engineering	Engineering	Regional Offices		Engineer
6/08	SE-Engineering	Engineering	Regional Offices		Engineer
6/08	CORP-COE-Engineering	Operations	Corporate		Engineer
6/08	CORP-COE-Technical Services	Engineering	Corporate		Engineer
6/08	CORP-Operational Risk	Risk Management	Corporate		Consultant
6/08	CORP-Research & Env Excellence	Water Quality	Corporate		Engineer
6/08	CORP-Income Tax	Accounting	Corporate		CPA
6/08	SSC-Rates & Regulation	Rates & Revenue	Shared Services		CPA
6/08	CORP-Research & Env Excellence	Water Quality	Corporate	0.27	Engineer
6/08	CORP-Research & Env Excellence	Water Quality	Corporate		Engineer
6/08	SE-Engineering	Engineering	Regional Offices		Engineer
6/08	CORP-COE-Technical Services	Engineering	Corporate		Engineer
6/08	CORP-COE-Engineering	Operations	Corporate		Engineer
6/08	CORP-Operational Performance	Operations	Corporate	0.09	Consultant
6/08	CORP-Research & Env Excellence	Water Quality	Corporate	0.04	Engineer
6/08	SSC-Rates & Regulation	Rates & Revenue	Shared Services		CPA
6/08	CORP-Income Tax	Accounting	Corporate		CPA
6/08	SSC-Rates & Regulation	Rates & Revenue	Shared Services		CPA
6/08	CORP-Research & Env Excellence	Water Quality	Corporate	8.82	Engineer
6/08	CORP-Research & Env Excellence	Water Quality	Corporate	2.21	Engineer
6/08	CORP-ITS PMO	Information Technology	ITS		CPA
6/08	SE-Engineering	Engineering	Regional Offices		Engineer
6/08	SE-Engineering	Engineering	Regional Offices		Engineer
6/08	SSC-Rates & Regulation	Rates & Revenue	Shared Services		CPA
6/08	CORP-Operational Risk	Risk Management	Corporate		Consultant
6/08	CORP-Enterprise Server	Information Technology	ITS		CPA
6/08	CORP-COE-Technical Services	Engineering	Corporate		Engineer
6/08	NE-Client Service and Support	Information Technology	ITS		CPA
6/08	CORP-Asset Management	Operations	Corporate		Engineer
6/08	CORP-COE-Engineering	Operations	Corporate		Engineer
6/08	CORP-COE-Technical Services	Engineering	Corporate		Engineer
6/08	CORP-ITS Quality Assurance	Information Technology	ITS	0.28	CPA
6/08	CORP-COE-Engineering	Operations	Corporate		Engineer
6/08	CORP-Eastern Division Ops	Operations	Corporate	14.72	Engineer
6/08	CORP-Research & Env Excellence	Water Quality	Corporate	1.62	Engineer
6/08	CORP-ITS PMO	Information Technology	ITS		CPA
6/08	CORP-Enterprise Server	Information Technology	ITS		CPA
6/08	CORP-ITS Adm Business Appl Dev	Information Technology	ITS		CPA
6/08	CORP-Operational Risk	Risk Management	Corporate		Consultant
6/08	CORP-ITS PMO	Information Technology	ITS		CPA
6/08	CORP-ITS Adm Business Appl Dev	Information Technology	ITS		CPA
6/08	CORP-Technical Applications	Information Technology	ITS		CPA
6/08	CORP-Functional Applications	Information Technology	ITS		CPA
6/08	CORP-ITS Quality Assurance	Information Technology	ITS		CPA
6/08	CCA-Administration	Customer Service	Call Center		Cust Acct Svcs
6/08	CORP-Research & Env Excellence	Water Quality	Corporate		Engineer
6/08	CORP-COE-Technical Services	Engineering	Corporate		Engineer
6/08	CORP-COE-Technical Services	Engineering	Corporate		Engineer
6/08	CORP-ITS Design Authority	Information Technology	ITS		CPA
6/08	CORP-Operational Risk	Risk Management	Corporate		Consultant
6/08	CORP-Research & Env Excellence	Water Quality	Corporate		Engineer
6/08	SE-External Affairs	Communications	Regional Offices	2.23	Consultant
6/08	SE-External Affairs	Communications	Regional Offices	127.32	Consultant
6/08	CORP-Operational Risk	Risk Management	Corporate		Consultant
6/08	CORP-Operational Risk	Risk Management	Corporate		Consultant
6/08	CORP-ITS Appl Adm & Security	Information Technology	ITS		CPA
6/08	CORP-Enterprise Server	Information Technology	ITS		CPA
6/08	CORP-ITS Adm Business Appl Dev	Information Technology	ITS		CPA
6/08	CORP-Technical Applications	Information Technology	ITS		CPA
6/08	CORP-ITS Quality Assurance	Information Technology	ITS		CPA
6/08	CORP-ITS Design Authority	Information Technology	ITS		CPA
6/08	CORP-ITS PMO	Information Technology	ITS		CPA
6/08	CORP-Technical Applications	Information Technology	ITS		CPA
6/08	CORP-ITS PMO	Information Technology	ITS		CPA
6/08	CORP-Enterprise Server	Information Technology	ITS		CPA
6/08	CORP-Technical Applications	Information Technology	ITS		CPA

Kentucky American Water Company Page 27 of 35

5 Hrs Database Detailed Service Company Hours Database for the Year Ended July 31, 2008

Company Witness: Patrick Baryenbruch

Month/Yr	Department	Function	Office	Hours	Provider
6/08	CORP-ITS Quality Assurance	Information Technology	ITS		CPA
6/08	CORP-Operational Performance	Operations	Corporate	0.04	Consultant
6/08	CORP-Research & Env Excellence	Water Quality	Corporate	0.30	Engineer
6/08	CORP-COE-Engineering	Operations	Corporate		Engineer
6/08	CORP-COE-Technical Services	Engineering	Corporate		Engineer
6/08	CCA-Administration	Customer Service	Call Center	0.36	Cust Acct Svcs
6/08	CORP-Operational Risk	Risk Management	Corporate		Consultant
6/08	CORP-Enterprise Server	Information Technology	ITS		CPA
6/08	CORP-Technical Applications	Information Technology	ITS		CPA
6/08	CORP-ITS Design Authority	Information Technology	ITS		CPA
6/08	CCA-Billing	Customer Service	Call Center		Cust Acct Svcs
6/08	SSC-Rates & Regulation	Rates & Revenue	Shared Services		CPA
6/08	CORP-COE-Engineering	Operations	Corporate		Engineer
6/08	CORP-COE-Technical Services	Engineering	Corporate		Engineer
6/08	SSC-Rates & Regulation	Rates & Revenue	Shared Services		CPA
6/08	SSC-Rates & Regulation	Rates & Revenue	Shared Services		CPA
6/08	CORP-Income Tax	Accounting	Corporate		CPA
6/08	CORP-Operational Risk	Risk Management	Corporate		Consultant
6/08	CORP-Operational Risk	Risk Management	Corporate	0.20	Consultant
6/08	CORP-ITS PMO	Information Technology	ITS		CPA
6/08	CORP-ITS Design Authority	Information Technology	ITS		CPA
6/08	CORP-COE-Technical Services	Engineering	Corporate		Engineer
6/08	CORP-Operational Risk	Risk Management	Corporate		Consultant
6/08	CORP-COE-Technical Services	Engineering	Corporate		Engineer
6/08	CORP-ITS PMO	Information Technology	ITS		CPA
6/08	CORP-ITS Design Authority	Information Technology	ITS		CPA
6/08	CORP-COE-Technical Services	Engineering	Corporate		Engineer
6/08	CORP-Building Services	Administration	Corporate		Consultant
6/08	CORP-Building Services	Administration	Corporate		Consultant
6/08	CORP-Building Services	Administration	Corporate		Consultant
6/08	CORP-Building Services	Administration	Corporate		Consultant
6/08	CORP-COE-Engineering	Operations	Corporate		Engineer
6/08	CORP-COE-Engineering	Operations	Corporate		Engineer
6/08	CORP-ITS PMO	Information Technology	ITS		CPA
6/08	CORP-Operational Risk	Risk Management	Corporate		Consultant
6/08	CORP-ITS Bus Development	Information Technology	ITS		CPA
6/08	SE-External Affairs	Communications	Regional Offices		Consultant
6/08	CORP-ITS PMO	Information Technology	ITS		CPA
6/08	CORP-Technical Applications	Information Technology	ITS		CPA
6/08	CORP-ITS PMO	Information Technology	ITS		CPA
6/08	SE-Engineering	Engineering	Regional Offices		Engineer
6/08	CORP-Asset Management	Operations	Corporate		Engineer
6/08	CORP-COE-Engineering	Operations	Corporate		Engineer
6/08	CORP-COE-Technical Services	Engineering	Corporate		Engineer
6/08	CORP-ITS PMO	Information Technology	ITS	11.96	CPA
6/08	CORP-ITS Design Authority	Information Technology	ITS	0.07	CPA
6/08	CORP-ITS PMO	Information Technology	ITS		CPA
6/08	CORP-Technical Applications	Information Technology	ITS		CPA
6/08	CORP-Functional Applications	Information Technology	ITS		CPA
6/08	CORP-ITS Quality Assurance	Information Technology	ITS		CPA
6/08	CORP-ITS Design Authority	Information Technology	ITS		CPA
6/08	CCA-Administration	Customer Service	Call Center		Cust Acct Svcs
6/08	CORP-Operational Risk	Risk Management	Corporate		Consultant
6/08	CORP-Communications	Information Technology	ITS		CPA
6/08	CORP-ITS Design Authority	Information Technology	ITS		CPA
6/08	SE-Maintenance	Operations	Regional Offices		Engineer
6/08	SE-Maintenance	Operations	Regional Offices		Engineer
6/08	CORP-COE-Engineering	Operations	Corporate		Engineer
6/08	CORP-Research & Env Excellence	Water Quality	Corporate		Engineer
6/08	SSC-General Accounting	Accounting	Shared Services		CPA
6/08	CORP-Operational Risk	Risk Management	Corporate		Consultant
6/08	CORP-Operational Risk	Risk Management	Corporate		Consultant
6/08	CORP-Operational Risk	Risk Management	Corporate		Consultant
6/08	CORP-Operational Risk	Risk Management	Corporate		Consultant
6/08	CORP-Operational Risk	Risk Management	Corporate		Consultant
6/08	SE-Customer Relations	Customer Service	Regional Offices		Cust Acct Svcs
6/08	SE-Customer Relations	Customer Service	Regional Offices		Cust Acct Svcs
6/08	SE-Customer Relations	Customer Service	Regional Offices		Cust Acct Svcs
6/08	SE-Customer Relations	Customer Service	Regional Offices		Cust Acct Svcs
6/08	SE-Customer Relations	Customer Service	Regional Offices		Cust Acct Svcs
6/08	SE-Customer Relations	Customer Service	Regional Offices		Cust Acct Svcs
6/08	SE-Customer Relations	Customer Service	Regional Offices		Cust Acct Svcs
6/08	SE-Customer Relations	Customer Service	Regional Offices		Cust Acct Svcs
6/08	SE-Customer Relations	Customer Service	Regional Offices		Cust Acct Svcs
6/08	SE-Customer Relations	Customer Service	Regional Offices		Cust Acct Svcs
6/08	SE-Customer Relations	Customer Service	Regional Offices		Cust Acct Svcs
6/08	SE-Customer Relations	Customer Service	Regional Offices		Cust Acct Svcs

Kentucky American Water Company Page 28 of 35

5 Hrs Database Detailed Service Company Hours Database for the Year Ended July 31, 2008

Company Witness: Patrick Baryenbruch

Month/Yr	Department	Function	Office	Hours	Provider
6/08	SE-Customer Relations	Customer Service	Regional Offices		Cust Acct Svcs
6/08	SE-Customer Relations	Customer Service	Regional Offices		Cust Acct Svcs
6/08	SE-Customer Relations	Customer Service	Regional Offices		Cust Acct Svcs
6/08	CORP-COE-Engineering	Operations	Corporate		Engineer
6/08	NE-Client Service and Support	Information Technology	ITS		CPA
6/08	CORP-ITS PMO	Information Technology	ITS		CPA
6/08	CORP-Building Services	Administration	Corporate		Consultant
7/08	CORP-Supply Chain-Sourcing	Accounting	Corporate	138.48	CPA
7/08	CORP-Chief Operating Officer	Operations	Corporate	10.68	Consultant
7/08	CORP-HR Systems & Processes	Human Resources	Corporate	6.55	Consultant
7/08	CORP-Benefits Service Center	Human Resources	Corporate	4.98	Consultant
7/08	CORP-Planning & Reporting	Accounting	Corporate	15.95	CPA
7/08	CORP-Operational Risk	Risk Management	Corporate	42.15	Consultant
7/08	CORP-ITS Client Rel Admin	Information Technology	ITS	5.77	CPA
7/08	CORP-Service Desk	Information Technology	ITS	47.40	CPA
7/08	CORP-ITS Bus Development	Information Technology	ITS	13.34	CPA
7/08	Chg Ctrl & Desktop Automation	Information Technology	ITS	28.27	CPA
7/08	CORP-ITS Appl Adm & Security	Information Technology	ITS	34.39	CPA
7/08	CORP-Income Tax	Accounting	Corporate	118.12	CPA
7/08	CORP-Treasury	Finance	Corporate	9.65	CPA
7/08	CORP-Operational Performance	Operations	Corporate	19.63	Consultant
7/08	CORP-Research & Env Excellence	Water Quality	Corporate	0.28	Engineer
7/08	CORP-Research & Env Excellence	Water Quality	Corporate	9.22	Engineer
7/08	CORP-Regulatory UFS	Rates & Revenue	Corporate	13.67	CPA
7/08	CORP-ITS Admin	Information Technology	ITS	12.79	CPA
7/08	CORP-ITS PMO	Information Technology	ITS	20.49	CPA
7/08	CORP-ITS Infra/Oper Admin	Information Technology	ITS	11.78	CPA
7/08	CORP-ITS Production	Information Technology	ITS	12.13	CPA
7/08	CORP-Enterprise Server	Information Technology	ITS	86.44	CPA
7/08	CORP-Communications	Information Technology	ITS	0.85	CPA
7/08	CORP-Communications	Information Technology	ITS	38.32	CPA
7/08	CORP-ITS Adm Business Appl Dev	Information Technology	ITS	30.08	CPA
7/08	CORP-Technical Applications	Information Technology	ITS	120.13	CPA
7/08	CORP-Functional Applications	Information Technology	ITS	2.28	CPA
7/08	CORP-Functional Applications	Information Technology	ITS	74.14	CPA
7/08	CORP-ITS Quality Assurance	Information Technology	ITS	28.59	CPA
7/08	Client Relationship Management	Information Technology	ITS	24.03	CPA
7/08	SSC-Accounts Payable	Accounting	Shared Services	178.20	CPA
7/08	CORP-ITS Design Authority	Information Technology	ITS	0.71	CPA
7/08	CORP-ITS Design Authority	Information Technology	ITS	27.60	CPA
7/08	SSC-Administration	Administration	Shared Services	42.29	Consultant
7/08	SSC-General Accounting	Accounting	Shared Services	36.01	CPA
7/08	SSC-Tax	Accounting	Shared Services	1.42	CPA
7/08	SSC-Tax	Accounting	Shared Services	64.36	CPA
7/08	SSC-Business Support Services	Accounting	Shared Services	55.32	CPA
7/08	SSC-Rates & Regulation	Rates & Revenue	Shared Services	34.36	CPA
7/08	SSC-Cash Management	Finance	Shared Services	0.14	CPA
7/08	SSC-Cash Management	Finance	Shared Services	106.10	CPA
7/08	SSC-Fixed Assets/Job Cost	Accounting	Shared Services	1.71	CPA
7/08	SSC-Fixed Assets/Job Cost	Accounting	Shared Services	63.61	CPA
7/08	SSC-Project Management	Accounting	Shared Services	14.52	CPA
7/08	SSC-Employee Services	Accounting	Shared Services	1.42	CPA
7/08	SSC-Employee Services	Accounting	Shared Services	147.31	CPA
7/08	WE-Client Service and Support	Information Technology	ITS	24.89	CPA
7/08	SE-Maintenance	Operations	Regional Offices	4.84	Engineer
7/08	NE-Client Service and Support	Information Technology	ITS	49.31	CPA
7/08	CORP-COE-Technical Services	Engineering	Corporate	0.07	Engineer
7/08	CORP-ITS Strategy/Governance	Information Technology	ITS	2.81	CPA
7/08	CORP-Finance	Finance	Corporate	61.19	CPA
7/08	CORP-Legal	Legal	Corporate	41.16	Attorney
7/08	CORP-Planning & Reporting	Accounting	Corporate	0.27	CPA
7/08	CORP-Planning & Reporting	Accounting	Corporate	82.18	CPA
7/08	CORP-Corporate Bus Development	Operations	Corporate	6.73	Consultant
7/08	CORP-Reporting & Compliance	Accounting	Corporate	22.08	CPA
7/08	CORP-Investor Relations	Finance	Corporate	5.53	CPA
7/08	CORP-Treasury	Finance	Corporate	0.27	CPA
7/08	CORP-Treasury	Finance	Corporate	37.36	CPA
7/08	CORP-Audit	Audit	Corporate	46.62	CPA
7/08	SSC-Administration	Administration	Shared Services	7.73	Consultant
7/08	CORP-External Affairs	Communications	Corporate	7.49	Consultant
7/08	CORP-Marketing	Administration	Corporate	7.49	Consultant
7/08	CORP-Marketing	Administration	Corporate	24.68	Consultant
7/08	CORP-External Communications	Communications	Corporate	17.25	Consultant
7/08	CORP-Internal Communications	Communications	Corporate	13.57	Consultant
7/08	CORP-Government Affairs	Communications	Corporate	6.98	Consultant
7/08	CORP-ITS Production	Information Technology	ITS	51.15	CPA
7/08	CORP-HR Comp/Benefits	Human Resources	Corporate	19.87	Consultant

Kentucky American Water Company Page 29 of 35

5 Hrs Database Detailed Service Company Hours Database for the Year Ended July 31, 2008

Company Witness: Patrick Baryenbruch

Month/Yr	Department	Function	Office	Hours	Provider
7/08	CORP-HR Talent Development	Human Resources	Corporate	7.17	Consultant
7/08	CORP-HR Labor Relations	Human Resources	Corporate	0.26	Consultant
7/08	CORP-HR Labor Relations	Human Resources	Corporate	12.90	Consultant
7/08	CORP-Business Center HR	Human Resources	Corporate	33.36	Consultant
7/08	CORP-HR Systems & Processes	Human Resources	Corporate	7.63	Consultant
7/08	CORP-Benefits Service Center	Human Resources	Corporate	81.20	Consultant
7/08	CORP-Human Resources	Human Resources	Corporate	6.84	Consultant
7/08	CORP-AWE Pass-Thru	Operations	Corporate	7.37	Engineer
7/08	SSC-Employee Services	Accounting	Shared Services	14.61	CPA
7/08	CORP-Chief Operating Officer	Operations	Corporate	0.69	Consultant
7/08	CORP-Asset Management	Operations	Corporate	0.35	Engineer
7/08	SSC-General Accounting	Accounting	Shared Services		CPA
7/08	SSC-Fixed Assets/Job Cost	Accounting	Shared Services		CPA
7/08	SSC-Employee Services	Accounting	Shared Services		CPA
7/08	WE-Supply Chain	Accounting	Regional Offices		CPA
7/08	WE-Client Service and Support	Information Technology	ITS		CPA
7/08	WE-Client Service and Support	Information Technology	ITS		CPA
7/08	CORP-ITS Bus Development	Information Technology	ITS		CPA
7/08	CORP-Treasury	Finance	Corporate		CPA
7/08	CORP-Functional Applications	Information Technology	ITS		CPA
7/08	SSC-Business Support Services	Accounting	Shared Services		CPA
7/08	SSC-Rates & Regulation	Rates & Revenue	Shared Services		CPA
7/08	SSC-Cash Management	Finance	Shared Services		CPA
7/08	WE-Client Service and Support	Information Technology	ITS		CPA
7/08	WE-Client Service and Support	Information Technology	ITS		CPA
7/08	CORP-ITS Bus Development	Information Technology	ITS		CPA
7/08	CORP-Functional Applications	Information Technology	ITS		CPA
7/08	WE-Client Service and Support	Information Technology	ITS		CPA
7/08	CORP-ITS Bus Development	Information Technology	ITS		CPA
7/08	CORP-Treasury	Finance	Corporate		CPA
7/08	CORP-Operational Performance	Operations	Corporate		Consultant
7/08	CORP-Functional Applications	Information Technology	ITS		CPA
7/08	SSC-Business Support Services	Accounting	Shared Services		CPA
7/08	SSC-Rates & Regulation	Rates & Revenue	Shared Services		CPA
7/08	SSC-Cash Management	Finance	Shared Services		CPA
7/08	WE-Client Service and Support	Information Technology	ITS		CPA
7/08	SE-Maintenance	Operations	Regional Offices		Engineer
7/08	CORP-ITS Bus Development	Information Technology	ITS		CPA
7/08	CORP-Treasury	Finance	Corporate		CPA
7/08	CORP-Functional Applications	Information Technology	ITS		CPA
7/08	CORP-ITS Bus Development	Information Technology	ITS		CPA
7/08	CORP-Functional Applications	Information Technology	ITS		CPA
7/08	CORP-Treasury	Finance	Corporate		CPA
7/08	CORP-Functional Applications	Information Technology	ITS		CPA
7/08	SSC-General Accounting	Accounting	Shared Services		CPA
7/08	SSC-General Accounting	Accounting	Shared Services		CPA
7/08	SSC-Fixed Assets/Job Cost	Accounting	Shared Services		CPA
7/08	SSC-Fixed Assets/Job Cost	Accounting	Shared Services		CPA
7/08	SSC-Employee Services	Accounting	Shared Services		CPA
7/08	CE-Supply Chain	Accounting	Regional Offices		CPA
7/08	WE-Client Service and Support	Information Technology	ITS		CPA
7/08	WE-Client Service and Support	Information Technology	ITS		CPA
7/08	CORP-ITS Bus Development	Information Technology	ITS		CPA
7/08	CORP-Treasury	Finance	Corporate		CPA
7/08	CORP-ITS Adm Business Appl Dev	Information Technology	ITS		CPA
7/08	CORP-Technical Applications	Information Technology	ITS		CPA
7/08	CORP-Functional Applications	Information Technology	ITS		CPA
7/08	SSC-Business Support Services	Accounting	Shared Services		CPA
7/08	SSC-Rates & Regulation	Rates & Revenue	Shared Services		CPA
7/08	SSC-Cash Management	Finance	Shared Services		CPA
7/08	CORP-Communications	Information Technology	ITS		CPA
7/08	WE-Client Service and Support	Information Technology	ITS		CPA
7/08	CORP-ITS Bus Development	Information Technology	ITS		CPA
7/08	CORP-Operational Performance	Operations	Corporate		Consultant
7/08	CORP-Functional Applications	Information Technology	ITS		CPA
7/08	SSC-Business Support Services	Accounting	Shared Services		CPA
7/08	SSC-Rates & Regulation	Rates & Revenue	Shared Services		CPA
7/08	SSC-Cash Management	Finance	Shared Services		CPA
7/08	WE-Client Service and Support	Information Technology	ITS		CPA
7/08	WE-Client Service and Support	Information Technology	ITS		CPA
7/08	CORP-ITS Bus Development	Information Technology	ITS		CPA
7/08	CORP-Functional Applications	Information Technology	ITS		CPA
7/08	SSC-Rates & Regulation	Rates & Revenue	Shared Services		CPA
7/08	SSC-Cash Management	Finance	Shared Services		CPA
7/08	WE-Client Service and Support	Information Technology	ITS		CPA
7/08	SSC-Cash Management	Finance	Shared Services		CPA
7/08	CORP-ITS Bus Development	Information Technology	ITS		CPA

Kentucky American Water Company Page 30 of 35

5 Hrs Database Detailed Service Company Hours Database for the Year Ended July 31, 2008

Company Witness: Patrick Baryenbruch

Month/Yr	Department	Function	Office	Hours	Provider
7/08	CORP-Treasury	Finance	Corporate		CPA
7/08	CORP-Functional Applications	Information Technology	ITS		CPA
7/08	SSC-Business Support Services	Accounting	Shared Services		CPA
7/08	SSC-Rates & Regulation	Rates & Revenue	Shared Services		CPA
7/08	SSC-Cash Management	Finance	Shared Services		CPA
7/08	CORP-Communications	Information Technology	ITS		CPA
7/08	WE-Client Service and Support	Information Technology	ITS		CPA
7/08	CORP-ITS Bus Development	Information Technology	ITS		CPA
7/08	CORP-Treasury	Finance	Corporate		CPA
7/08	CORP-Functional Applications	Information Technology	ITS		CPA
7/08	SSC-Rates & Regulation	Rates & Revenue	Shared Services		CPA
7/08	WE-Client Service and Support	Information Technology	ITS		CPA
7/08	NE-Client Service and Support	Information Technology	ITS		CPA
7/08	CORP-Communications	Information Technology	ITS		CPA
7/08	WE-Client Service and Support	Information Technology	ITS		CPA
7/08	SSC-Administration	Administration	Shared Services	6.18	Consultant
7/08	SSC-General Accounting	Accounting	Shared Services	144.02	CPA
7/08	SSC-Fixed Assets/Job Cost	Accounting	Shared Services	64.47	CPA
7/08	SSC-Employee Services	Accounting	Shared Services	6.35	CPA
7/08	SE-Customer Relations	Customer Service	Regional Offices	0.88	Cust Acct Svcs
7/08	SE-Customer Relations	Customer Service	Regional Offices	23.85	Cust Acct Svcs
7/08	SE-Finance	Finance	Regional Offices	0.88	CPA
7/08	SE-Finance	Finance	Regional Offices	85.23	CPA
7/08	SE-Supply Chain	Accounting	Regional Offices	25.83	CPA
7/08	SE-Legal	Legal	Regional Offices	13.03	Attorney
7/08	SE-Human Resources	Human Resources	Regional Offices	75.96	Consultant
7/08	SE-Operational Risk	Risk Management	Regional Offices	10.71	Consultant
7/08	SE-Business Development	Operations	Regional Offices	3.64	Consultant
7/08	NE-Client Service and Support	Information Technology	ITS	26.39	CPA
7/08	SE-Customer Relations	Customer Service	Regional Offices	51.23	Cust Acct Svcs
7/08	SE-Environmental Mgmt	Water Quality	Regional Offices	18.55	Engineer
7/08	SE-Maintenance	Operations	Regional Offices	51.67	Engineer
7/08	NE-Client Service and Support	Information Technology	ITS	1.77	CPA
7/08	SE-Finance	Finance	Regional Offices	5.19	CPA
7/08	CORP-ITS Bus Development	Information Technology	ITS	9.75	CPA
7/08	CORP-Treasury	Finance	Corporate	2.50	CPA
7/08	CORP-Operational Performance	Operations	Corporate	2.00	Consultant
7/08	CORP-Functional Applications	Information Technology	ITS	9.50	CPA
7/08	SSC-Rates & Regulation	Rates & Revenue	Shared Services	3.00	CPA
7/08	SSC-Cash Management	Finance	Shared Services	26.00	CPA
7/08	SE-Customer Relations	Customer Service	Regional Offices	316.40	Cust Acct Svcs
7/08	SE-Finance	Finance	Regional Offices	126.00	CPA
7/08	SE-Legal	Legal	Regional Offices	299.00	Attorney
7/08	SE-Operational Risk	Risk Management	Regional Offices	43.00	Consultant
7/08	NE-Client Service and Support	Information Technology	ITS	147.00	CPA
7/08	CORP-Communications	Information Technology	ITS	8.50	CPA
7/08	SE-Customer Relations	Customer Service	Regional Offices	190.25	Cust Acct Svcs
7/08	SE-Maintenance	Operations	Regional Offices	247.00	Engineer
7/08	SE-Human Resources	Human Resources	Regional Offices	156.00	Consultant
7/08	SE-Business Development	Operations	Regional Offices	210.00	Consultant
7/08	SE-External Affairs	Communications	Regional Offices	61.00	Consultant
7/08	CORP-ITS Bus Development	Information Technology	ITS		CPA
7/08	SE-Customer Relations	Customer Service	Regional Offices		Cust Acct Svcs
7/08	SE-Finance	Finance	Regional Offices		CPA
7/08	SE-Legal	Legal	Regional Offices		Attorney
7/08	SE-Human Resources	Human Resources	Regional Offices		Consultant
7/08	SE-Network	Operations	Regional Offices		Engineer
7/08	SE-Customer Relations	Customer Service	Regional Offices		Cust Acct Svcs
7/08	SE-Maintenance	Operations	Regional Offices		Engineer
7/08	SE-Business Development	Operations	Regional Offices		Consultant
7/08	CORP-Operational Risk	Risk Management	Corporate		Consultant
7/08	CORP-ITS Bus Development	Information Technology	ITS		CPA
7/08	CORP-Income Tax	Accounting	Corporate		CPA
7/08	CORP-Treasury	Finance	Corporate		CPA
7/08	CORP-Technical Applications	Information Technology	ITS		CPA
7/08	CORP-Functional Applications	Information Technology	ITS		CPA
7/08	SSC-Rates & Regulation	Rates & Revenue	Shared Services		CPA
7/08	SSC-Cash Management	Finance	Shared Services		CPA
7/08	SE-Customer Relations	Customer Service	Regional Offices		Cust Acct Svcs
7/08	SE-Customer Relations	Customer Service	Regional Offices		Cust Acct Svcs
7/08	SE-Finance	Finance	Regional Offices		CPA
7/08	SE-Legal	Legal	Regional Offices		Attorney
7/08	SE-Operational Risk	Risk Management	Regional Offices		Consultant
7/08	SE-Business Development	Operations	Regional Offices		Consultant
7/08	NE-Client Service and Support	Information Technology	ITS		CPA
7/08	CORP-Communications	Information Technology	ITS		CPA
7/08	SSC-Rates & Regulation	Rates & Revenue	Shared Services		CPA

Kentucky American Water Company Page 31 of 35

5 Hrs Database Detailed Service Company Hours Database for the Year Ended July 31, 2008

Company Witness: Patrick Baryenbruch

Month/Yr	Department	Function	Office	Hours	Provider
7/08	SE-Network	Operations	Regional Offices		Engineer
7/08	SE-Customer Relations	Customer Service	Regional Offices		Cust Acct Svcs
7/08	SE-Maintenance	Operations	Regional Offices		Engineer
7/08	NE-Client Service and Support	Information Technology	ITS		CPA
7/08	CORP-ITS Bus Development	Information Technology	ITS		CPA
7/08	SSC-Rates & Regulation	Rates & Revenue	Shared Services		CPA
7/08	SSC-Cash Management	Finance	Shared Services		CPA
7/08	SE-Customer Relations	Customer Service	Regional Offices		Cust Acct Svcs
7/08	SE-Finance	Finance	Regional Offices		CPA
7/08	SE-Legal	Legal	Regional Offices		Attorney
7/08	SE-Operational Risk	Risk Management	Regional Offices		Consultant
7/08	NE-Client Service and Support	Information Technology	ITS		CPA
7/08	SE-Customer Relations	Customer Service	Regional Offices		Cust Acct Svcs
7/08	SE-Maintenance	Operations	Regional Offices		Engineer
7/08	SE-Human Resources	Human Resources	Regional Offices		Consultant
7/08	SE-Business Development	Operations	Regional Offices		Consultant
7/08	CORP-ITS Bus Development	Information Technology	ITS		CPA
7/08	CORP-Treasury	Finance	Corporate		CPA
7/08	CORP-Functional Applications	Information Technology	ITS		CPA
7/08	SSC-Rates & Regulation	Rates & Revenue	Shared Services		CPA
7/08	SSC-Cash Management	Finance	Shared Services		CPA
7/08	SE-Customer Relations	Customer Service	Regional Offices		Cust Acct Svcs
7/08	SE-Finance	Finance	Regional Offices		CPA
7/08	SE-Legal	Legal	Regional Offices		Attorney
7/08	SE-Human Resources	Human Resources	Regional Offices		Consultant
7/08	SE-Operational Risk	Risk Management	Regional Offices		Consultant
7/08	NE-Client Service and Support	Information Technology	ITS		CPA
7/08	SE-Network	Operations	Regional Offices		Engineer
7/08	SE-Customer Relations	Customer Service	Regional Offices		Cust Acct Svcs
7/08	SE-Maintenance	Operations	Regional Offices		Engineer
7/08	SE-Business Development	Operations	Regional Offices		Consultant
7/08	SE-External Affairs	Communications	Regional Offices		Consultant
7/08	CORP-ITS Bus Development	Information Technology	ITS		CPA
7/08	CORP-Treasury	Finance	Corporate		CPA
7/08	CORP-Functional Applications	Information Technology	ITS		CPA
7/08	SSC-Rates & Regulation	Rates & Revenue	Shared Services		CPA
7/08	SSC-Cash Management	Finance	Shared Services		CPA
7/08	SE-Customer Relations	Customer Service	Regional Offices		Cust Acct Svcs
7/08	SE-Finance	Finance	Regional Offices		CPA
7/08	SE-Legal	Legal	Regional Offices		Attorney
7/08	SE-Operational Risk	Risk Management	Regional Offices		Consultant
7/08	NE-Client Service and Support	Information Technology	ITS		CPA
7/08	SE-Customer Relations	Customer Service	Regional Offices		Cust Acct Svcs
7/08	SE-Maintenance	Operations	Regional Offices		Engineer
7/08	SE-Business Development	Operations	Regional Offices		Consultant
7/08	SE-External Affairs	Communications	Regional Offices		Consultant
7/08	CORP-Treasury	Finance	Corporate		CPA
7/08	SSC-General Accounting	Accounting	Shared Services		CPA
7/08	SSC-Rates & Regulation	Rates & Revenue	Shared Services		CPA
7/08	SSC-Fixed Assets/Job Cost	Accounting	Shared Services		CPA
7/08	SSC-Employee Services	Accounting	Shared Services		CPA
7/08	NE-Supply Chain	Accounting	Regional Offices		CPA
7/08	NE-Client Service and Support	Information Technology	ITS		CPA
7/08	NE-Client Service and Support	Information Technology	ITS		CPA
7/08	CORP-Corporate Bus Development	Operations	Corporate		Consultant
7/08	CORP-ITS Bus Development	Information Technology	ITS		CPA
7/08	CORP-Treasury	Finance	Corporate		CPA
7/08	CORP-Operational Performance	Operations	Corporate		Consultant
7/08	CORP-Research & Env Excellence	Water Quality	Corporate		Engineer
7/08	CORP-ITS Production	Information Technology	ITS		CPA
7/08	CORP-Technical Applications	Information Technology	ITS		CPA
7/08	CORP-Functional Applications	Information Technology	ITS		CPA
7/08	SSC-General Accounting	Accounting	Shared Services		CPA
7/08	SSC-General Accounting	Accounting	Shared Services		CPA
7/08	SSC-Rates & Regulation	Rates & Revenue	Shared Services		CPA
7/08	SSC-Cash Management	Finance	Shared Services		CPA
7/08	NE-Client Service and Support	Information Technology	ITS		CPA
7/08	CORP-Communications	Information Technology	ITS		CPA
7/08	NE-Client Service and Support	Information Technology	ITS		CPA
7/08	CORP-ITS Bus Development	Information Technology	ITS		CPA
7/08	CORP-Treasury	Finance	Corporate		CPA
7/08	CORP-Functional Applications	Information Technology	ITS		CPA
7/08	SSC-General Accounting	Accounting	Shared Services		CPA
7/08	SSC-Rates & Regulation	Rates & Revenue	Shared Services		CPA
7/08	NE-Client Service and Support	Information Technology	ITS		CPA
7/08	CORP-Corporate Bus Development	Operations	Corporate		Consultant
7/08	CORP-Investor Relations	Finance	Corporate		CPA

Kentucky American Water Company Page 32 of 35

5 Hrs Database Detailed Service Company Hours Database for the Year Ended July 31, 2008

Company Witness: Patrick Baryenbruch

Month/Yr	Department	Function	Office	Hours	Provider
7/08	SSC-Administration	Administration	Shared Services		Consultant
7/08	SSC-General Accounting	Accounting	Shared Services		CPA
7/08	CORP-Treasury	Finance	Corporate		CPA
7/08	CORP-Treasury	Finance	Corporate		CPA
7/08	SSC-General Accounting	Accounting	Shared Services		CPA
7/08	CORP-Supply Chain-Sourcing	Accounting	Corporate	77.71	CPA
7/08	CORP-Research & Env Excellence	Water Quality	Corporate		Engineer
7/08	CORP-Research & Env Excellence	Water Quality	Corporate		Engineer
7/08	SE-Maintenance	Operations	Regional Offices		Engineer
7/08	CORP-Research & Env Excellence	Water Quality	Corporate		Engineer
7/08	SE-Maintenance	Operations	Regional Offices		Engineer
7/08	CORP-COE-Technical Services	Engineering	Corporate		Engineer
7/08	CORP-HR Comp/Benefits	Human Resources	Corporate		Consultant
7/08	CORP-Benefits Service Center	Human Resources	Corporate		Consultant
7/08	CORP-Service Desk	Information Technology	ITS		CPA
7/08	CORP-ITS Bus Development	Information Technology	ITS		CPA
7/08	CORP-Treasury	Finance	Corporate		CPA
7/08	CORP-Functional Applications	Information Technology	ITS		CPA
7/08	SSC-Accounts Payable	Accounting	Shared Services		CPA
7/08	CORP-AWE Pass-Thru	Operations	Corporate		Engineer
7/08	SSC-Cash Management	Finance	Shared Services		CPA
7/08	SSC-Employee Services	Accounting	Shared Services		CPA
7/08	SSC-AWE	Accounting	Corporate		CPA
7/08	CORP-AWE Pass-Thru	Operations	Corporate		Engineer
7/08	CORP-Treasury	Finance	Corporate		CPA
7/08	SSC-Cash Management	Finance	Shared Services		CPA
7/08	CORP-Research & Env Excellence	Water Quality	Corporate	3.43	Engineer
7/08	WE-Client Service and Support	Information Technology	ITS	2.58	CPA
7/08	BVLAB-Water Quality	Water Quality	Belleville Lab	1.48	Engineer
7/08	BVLAB-Water Quality	Water Quality	Belleville Lab	236.75	Engineer
7/08	CORP-Research & Env Excellence	Water Quality	Corporate	1.62	Engineer
7/08	CORP-Operational Risk	Risk Management	Corporate		Consultant
7/08	CORP-Research & Env Excellence	Water Quality	Corporate		Engineer
7/08	SE-Operational Risk	Risk Management	Regional Offices		Consultant
7/08	CORP-Operational Risk	Risk Management	Corporate		Consultant
7/08	CORP-Operational Performance	Operations	Corporate		Consultant
7/08	SE-Operational Risk	Risk Management	Regional Offices		Consultant
7/08	CORP-Operational Risk	Risk Management	Corporate		Consultant
7/08	CORP-Research & Env Excellence	Water Quality	Corporate		Engineer
7/08	SE-Operational Risk	Risk Management	Regional Offices		Consultant
7/08	CORP-COE-Engineering	Operations	Corporate		Engineer
7/08	CORP-COE-Technical Services	Engineering	Corporate		Engineer
7/08	CORP-Operational Risk	Risk Management	Corporate		Consultant
7/08	SE-Human Resources	Human Resources	Regional Offices		Consultant
7/08	SE-Operational Risk	Risk Management	Regional Offices		Consultant
7/08	CORP-Operational Risk	Risk Management	Corporate		Consultant
7/08	CORP-COE-Technical Services	Engineering	Corporate		Engineer
7/08	CORP-Research & Env Excellence	Water Quality	Corporate		Engineer
7/08	CORP-COE-Technical Services	Engineering	Corporate		Engineer
7/08	CORP-Research & Env Excellence	Water Quality	Corporate		Engineer
7/08	CORP-COE-Technical Services	Engineering	Corporate		Engineer
7/08	SE-Network	Operations	Regional Offices		Engineer
7/08	SE-Customer Relations	Customer Service	Regional Offices		Cust Acct Svcs
7/08	SE-Engineering	Engineering	Regional Offices		Engineer
7/08	SE-Network	Operations	Regional Offices		Engineer
7/08	SE-Engineering	Engineering	Regional Offices		Engineer
7/08	CORP-Operational Risk	Risk Management	Corporate		Consultant
7/08	CORP-Research & Env Excellence	Water Quality	Corporate	0.07	Engineer
7/08	CORP-Research & Env Excellence	Water Quality	Corporate	0.43	Engineer
7/08	WE-Supply Chain	Accounting	Regional Offices		CPA
7/08	SE-Supply Chain	Accounting	Regional Offices	14.35	CPA
7/08	CE-Supply Chain	Accounting	Regional Offices		CPA
7/08	NE-Supply Chain	Accounting	Regional Offices		CPA
7/08	CORP-Corporate Bus Development	Operations	Corporate		Consultant
7/08	CORP-Corporate Bus Development	Operations	Corporate		Consultant
7/08	CORP-COE-Engineering	Operations	Corporate		Engineer
7/08	SSC-General Accounting	Accounting	Shared Services		CPA
7/08	SSC-General Accounting	Accounting	Shared Services		CPA
7/08	SSC-General Accounting	Accounting	Shared Services		CPA
7/08	CORP-Research & Env Excellence	Water Quality	Corporate		Engineer
7/08	SE-Network	Operations	Regional Offices		Engineer
7/08	SE-Customer Relations	Customer Service	Regional Offices		Cust Acct Svcs
7/08	CORP-COE-Engineering	Operations	Corporate		Engineer
7/08	CORP-Corporate Bus Development	Operations	Corporate	5.23	Consultant
7/08	CORP-COE-Technical Services	Engineering	Corporate	0.07	Engineer
7/08	CORP-Chief Operating Officer	Operations	Corporate	3.70	Consultant
7/08	CORP-Operational Risk	Risk Management	Corporate	8.15	Consultant

Kentucky American Water Company Page 33 of 35

5 Hrs Database Detailed Service Company Hours Database for the Year Ended July 31, 2008

Company Witness: Patrick Baryenbruch

Month/Yr	Department	Function	Office	Hours	Provider
7/08	CORP-Asset Management	Operations	Corporate	65.38	Engineer
7/08	CORP-Research & Env Excellence	Water Quality	Corporate	2.67	Engineer
7/08	SE-Operational Risk	Risk Management	Regional Offices	0.07	Consultant
7/08	CORP-COE-Engineering	Operations	Corporate	27.31	Engineer
7/08	CORP-COE-Technical Services	Engineering	Corporate	17.41	Engineer
7/08	CORP-Legal	Legal	Corporate		Attorney
7/08	CORP-Regulatory UFS	Rates & Revenue	Corporate		CPA
7/08	CCA-Administration	Customer Service	Call Center	0.88	Cust Acct Svcs
7/08	CCA-Administration	Customer Service	Call Center	45.84	Cust Acct Svcs
7/08	CCA-Human Resources	Human Resources	Call Center	1.28	Consultant
7/08	CCA-Human Resources	Human Resources	Call Center	47.88	Consultant
7/08	CCA-Call Handling	Customer Service	Call Center	31.39	Cust Acct Svcs
7/08	CCA-Call Handling	Customer Service	Call Center	1,369.13	Cust Acct Svcs
7/08	CCA-Billing	Customer Service	Call Center	23.17	Cust Acct Svcs
7/08	CCA-Billing	Customer Service	Call Center	821.65	Cust Acct Svcs
7/08	CCA-Collections	Customer Service	Call Center	6.28	Cust Acct Svcs
7/08	CCA-Collections	Customer Service	Call Center	237.78	Cust Acct Svcs
7/08	CCA-Operations & Performance	Customer Service	Call Center	1.97	Cust Acct Svcs
7/08	CCA-Operations & Performance	Customer Service	Call Center	68.87	Cust Acct Svcs
7/08	CCA-Business Services	Customer Service	Call Center	1.51	Cust Acct Svcs
7/08	CCA-Business Services	Customer Service	Call Center	107.93	Cust Acct Svcs
7/08	CCA-Education & Development	Customer Service	Call Center	1.42	Cust Acct Svcs
7/08	CCA-Education & Development	Customer Service	Call Center	164.79	Cust Acct Svcs
7/08	CCP-Human Resources ODI	Human Resources	Call Center	9.27	Consultant
7/08	CCP-Call Handling	Customer Service	Call Center	38.32	Cust Acct Svcs
7/08	CCP-Call Handling	Customer Service	Call Center	1,587.81	Cust Acct Svcs
7/08	CCP-Operations and Support	Customer Service	Call Center	0.07	Cust Acct Svcs
7/08	CCP-Operations and Support	Customer Service	Call Center	7.37	Cust Acct Svcs
7/08	CCP-Education & Development	Customer Service	Call Center	1.47	Cust Acct Svcs
7/08	CCP-Education & Development	Customer Service	Call Center	43.05	Cust Acct Svcs
7/08	CORP-Reporting & Compliance	Accounting	Corporate	6.13	CPA
7/08	CORP-ITS Appl Adm & Security	Information Technology	ITS	0.07	CPA
7/08	CORP-ITS Production	Information Technology	ITS	0.88	CPA
7/08	CORP-Enterprise Server	Information Technology	ITS	0.47	CPA
7/08	CORP-ITS Adm Business Appl Dev	Information Technology	ITS	0.05	CPA
7/08	CORP-Research & Env Excellence	Water Quality	Corporate	1.05	Engineer
7/08	CORP-Research & Env Excellence	Water Quality	Corporate	13.62	Engineer
7/08	CORP-Research & Env Excellence	Water Quality	Corporate	0.61	Engineer
7/08	CORP-Operational Performance	Operations	Corporate	0.18	Consultant
7/08	CORP-Research & Env Excellence	Water Quality	Corporate	1.16	Engineer
7/08	CORP-Research & Env Excellence	Water Quality	Corporate	7.65	Engineer
7/08	CORP-COE-Engineering	Operations	Corporate	1.32	Engineer
7/08	CORP-COE-Technical Services	Engineering	Corporate	4.56	Engineer
7/08	CORP-Research & Env Excellence	Water Quality	Corporate	0.74	Engineer
7/08	CORP-Research & Env Excellence	Water Quality	Corporate	3.99	Engineer
7/08	CORP-Research & Env Excellence	Water Quality	Corporate	0.06	Engineer
7/08	CORP-Research & Env Excellence	Water Quality	Corporate	6.94	Engineer
7/08	CORP-Operational Performance	Operations	Corporate	3.23	Consultant
7/08	CORP-Operational Performance	Operations	Corporate	3.82	Consultant
7/08	CORP-Operational Performance	Operations	Corporate	1.17	Consultant
7/08	CORP-ITS Client Rel Admin	Information Technology	ITS		CPA
7/08	CORP-ITS Appl Adm & Security	Information Technology	ITS		CPA
7/08	CORP-ITS Admin	Information Technology	ITS		CPA
7/08	CORP-ITS PMO	Information Technology	ITS		CPA
7/08	CORP-ITS Infra/Oper Admin	Information Technology	ITS		CPA
7/08	CORP-ITS Production	Information Technology	ITS		CPA
7/08	CORP-Enterprise Server	Information Technology	ITS		CPA
7/08	CORP-Communications	Information Technology	ITS		CPA
7/08	CORP-ITS Adm Business Appl Dev	Information Technology	ITS		CPA
7/08	CORP-Technical Applications	Information Technology	ITS		CPA
7/08	CORP-Functional Applications	Information Technology	ITS		CPA
7/08	CORP-ITS Design Authority	Information Technology	ITS		CPA
7/08	WE-Client Service and Support	Information Technology	ITS		CPA
7/08	NE-Client Service and Support	Information Technology	ITS		CPA
7/08	CORP-ITS Strategy/Governance	Information Technology	ITS		CPA
7/08	CORP-Operational Performance	Operations	Corporate	0.16	Consultant
7/08	SSC-Rates & Regulation	Rates & Revenue	Shared Services		CPA
7/08	CORP-COE-Engineering	Operations	Corporate		Engineer
7/08	CORP-Research & Env Excellence	Water Quality	Corporate		Engineer
7/08	SSC-Rates & Regulation	Rates & Revenue	Shared Services		CPA
7/08	CORP-COE-Technical Services	Engineering	Corporate		Engineer
7/08	CORP-COE-Technical Services	Engineering	Corporate		Engineer
7/08	CORP-COE-Engineering	Operations	Corporate		Engineer
7/08	CORP-COE-Technical Services	Engineering	Corporate		Engineer
7/08	SSC-Employee Services	Accounting	Shared Services		CPA
7/08	CORP-COE-Engineering	Operations	Corporate		Engineer
7/08	CORP-COE-Technical Services	Engineering	Corporate		Engineer

Kentucky American Water Company Page 34 of 35

5 Hrs Database Detailed Service Company Hours Database for the Year Ended July 31, 2008

Company Witness: Patrick Baryenbruch

Month/Yr	Department	Function	Office	Hours	Provider
7/08	CORP-COE-Engineering	Operations	Corporate		Engineer
7/08	CORP-COE-Technical Services	Engineering	Corporate		Engineer
7/08	SE-Engineering	Engineering	Regional Offices		Engineer
7/08	CORP-COE-Engineering	Operations	Corporate		Engineer
7/08	CORP-COE-Technical Services	Engineering	Corporate		Engineer
7/08	CORP-Operational Risk	Risk Management	Corporate		Consultant
7/08	CORP-COE-Technical Services	Engineering	Corporate		Engineer
7/08	CORP-COE-Engineering	Operations	Corporate		Engineer
7/08	CORP-COE-Technical Services	Engineering	Corporate		Engineer
7/08	WE-Client Service and Support	Information Technology	ITS		CPA
7/08	CORP-COE-Engineering	Operations	Corporate		Engineer
7/08	CORP-COE-Technical Services	Engineering	Corporate		Engineer
7/08	CORP-COE-Engineering	Operations	Corporate	21.00	Engineer
7/08	CORP-COE-Technical Services	Engineering	Corporate		Engineer
7/08	CORP-COE-Engineering	Operations	Corporate	26.00	Engineer
7/08	CORP-COE-Technical Services	Engineering	Corporate		Engineer
7/08	SSC-Rates & Regulation	Rates & Revenue	Shared Services		CPA
7/08	CORP-COE-Technical Services	Engineering	Corporate		Engineer
7/08	CORP-COE-Technical Services	Engineering	Corporate		Engineer
7/08	SSC-Rates & Regulation	Rates & Revenue	Shared Services		CPA
7/08	SSC-Rates & Regulation	Rates & Revenue	Shared Services		CPA
7/08	SSC-Rates & Regulation	Rates & Revenue	Shared Services		CPA
7/08	SSC-Rates & Regulation	Rates & Revenue	Shared Services		CPA
7/08	CORP-Research & Env Excellence	Water Quality	Corporate		Engineer
7/08	CORP-COE-Engineering	Operations	Corporate		Engineer
7/08	CORP-HR Comp/Benefits	Human Resources	Corporate		Consultant
7/08	CORP-Finance	Finance	Corporate		CPA
7/08	CORP-Chief Operating Officer	Operations	Corporate		Consultant
7/08	CORP-Chief Operating Officer	Operations	Corporate		Consultant
7/08	CORP-Legal	Legal	Corporate		Attorney
7/08	CORP-Human Resources	Human Resources	Corporate		Consultant
7/08	CORP-Operational Risk	Risk Management	Corporate		Consultant
7/08	CORP-Corporate Bus Development	Operations	Corporate		Consultant
7/08	CORP-External Affairs	Communications	Corporate		Consultant
7/08	CORP-Investor Relations	Finance	Corporate		CPA
7/08	CORP-Audit	Audit	Corporate		CPA
7/08	CORP-Building Services	Administration	Corporate		Consultant
7/08	CORP-Building Services Woodcre	Administration	Corporate		Consultant
7/08	CORP-Operational Performance	Operations	Corporate		Consultant
7/08	CORP-Research & Env Excellence	Water Quality	Corporate		Engineer
7/08	CORP-ITS Admin	Information Technology	ITS		CPA
7/08	SSC-Administration	Administration	Shared Services		Consultant
7/08	CCA-Administration	Customer Service	Call Center		Cust Acct Svcs
7/08	CCA-Administration	Customer Service	Call Center		Cust Acct Svcs
7/08	CCA-Operations & Performance	Customer Service	Call Center		Cust Acct Svcs
7/08	SE-Administration	Administration	Regional Offices		Consultant
7/08	SE-Finance	Finance	Regional Offices		CPA
7/08	SE-Legal	Legal	Regional Offices		Attorney
7/08	SE-Human Resources	Human Resources	Regional Offices		Consultant
7/08	CCP-Administration	Customer Service	Call Center		Cust Acct Svcs
7/08	CCP-Administration	Customer Service	Call Center		Cust Acct Svcs
7/08	CCP-Operations and Support	Customer Service	Call Center		Cust Acct Svcs
7/08	CCP-Operations and Support	Customer Service	Call Center		Cust Acct Svcs
7/08	CORP-Eastern Division Ops	Operations	Corporate		Engineer
7/08	CORP-Income Tax	Accounting	Corporate		CPA
7/08	CORP-Asset Management	Operations	Corporate		Engineer
7/08	SSC-Rates & Regulation	Rates & Revenue	Shared Services		CPA
7/08	CORP-Research & Env Excellence	Water Quality	Corporate	1.77	Engineer
7/08	CORP-COE-Engineering	Operations	Corporate	26.00	Engineer
7/08	CORP-Operational Risk	Risk Management	Corporate		Consultant
7/08	CORP-COE-Technical Services	Engineering	Corporate		Engineer
7/08	CORP-COE-Technical Services	Engineering	Corporate	1.05	Engineer
7/08	CORP-ITS PMO	Information Technology	ITS		CPA
7/08	CORP-Enterprise Server	Information Technology	ITS		CPA
7/08	CORP-Technical Applications	Information Technology	ITS		CPA
7/08	CORP-ITS Quality Assurance	Information Technology	ITS		CPA
7/08	Client Relationship Management	Information Technology	ITS		CPA
7/08	CORP-ITS Design Authority	Information Technology	ITS		CPA
7/08	CORP-Research & Env Excellence	Water Quality	Corporate	0.37	Engineer
7/08	CORP-Asset Management	Operations	Corporate		Engineer
7/08	CORP-COE-Technical Services	Engineering	Corporate		Engineer
7/08	CORP-Research & Env Excellence	Water Quality	Corporate	0.36	Engineer
7/08	CORP-Operational Performance	Operations	Corporate	0.20	Consultant
7/08	SE-Engineering	Engineering	Regional Offices		Engineer
7/08	SE-Engineering	Engineering	Regional Offices		Engineer
7/08	CORP-Asset Management	Operations	Corporate		Engineer
7/08	CORP-Operational Risk	Risk Management	Corporate		Consultant

Kentucky American Water Company Page 35 of 35

5 Hrs Database Detailed Service Company Hours Database for the Year Ended July 31, 2008

Company Witness: Patrick Baryenbruch

Month/Yr	Department	Function	Office	Hours	Provider
7/08	CORP-Research & Env Excellence	Water Quality	Corporate		Engineer
7/08	CORP-Income Tax	Accounting	Corporate		CPA
7/08	SSC-Rates & Regulation	Rates & Revenue	Shared Services		CPA
7/08	SSC-Fixed Assets/Job Cost	Accounting	Shared Services		CPA
7/08	CORP-Research & Env Excellence	Water Quality	Corporate	0.66	Engineer
7/08	SSC-Rates & Regulation	Rates & Revenue	Shared Services		CPA
7/08	CORP-Research & Env Excellence	Water Quality	Corporate		Engineer
7/08	SE-Engineering	Engineering	Regional Offices		Engineer
7/08	CORP-COE-Engineering	Operations	Corporate		Engineer
7/08	CORP-Operational Performance	Operations	Corporate	0.28	Consultant
7/08	SSC-Rates & Regulation	Rates & Revenue	Shared Services		CPA
7/08	CORP-Income Tax	Accounting	Corporate		CPA
7/08	SSC-Rates & Regulation	Rates & Revenue	Shared Services		CPA
7/08	CORP-Research & Env Excellence	Water Quality	Corporate	12.36	Engineer
7/08	CORP-Research & Env Excellence	Water Quality	Corporate	7.80	Engineer
7/08	CORP-COE-Technical Services	Engineering	Corporate		Engineer
7/08	CORP-COE-Technical Services	Engineering	Corporate		Engineer
7/08	SE-Engineering	Engineering	Regional Offices		Engineer
7/08	SSC-Rates & Regulation	Rates & Revenue	Shared Services		CPA
7/08	CORP-Enterprise Server	Information Technology	ITS		CPA
7/08	CORP-COE-Technical Services	Engineering	Corporate		Engineer
7/08	SSC-Rates & Regulation	Rates & Revenue	Shared Services		CPA
7/08	SSC-Rates & Regulation	Rates & Revenue	Shared Services		CPA
7/08	CORP-Corporate Bus Development	Operations	Corporate		Consultant
7/08	NE-Client Service and Support	Information Technology	ITS		CPA
7/08	CORP-COE-Technical Services	Engineering	Corporate		Engineer
7/08	CORP-COE-Engineering	Operations	Corporate		Engineer
7/08	CORP-Eastern Division Ops	Operations	Corporate	24.70	Engineer
7/08	CORP-Research & Env Excellence	Water Quality	Corporate	6.38	Engineer
7/08	CORP-ITS PMO	Information Technology	ITS		CPA
7/08	CORP-Enterprise Server	Information Technology	ITS		CPA
7/08	CORP-ITS Adm Business Appl Dev	Information Technology	ITS		CPA
7/08	CORP-ITS Adm Business Appl Dev	Information Technology	ITS		CPA
7/08	CORP-Technical Applications	Information Technology	ITS		CPA
7/08	CORP-COE-Technical Services	Engineering	Corporate		Engineer
7/08	CORP-COE-Engineering	Operations	Corporate		Engineer
7/08	CORP-COE-Technical Services	Engineering	Corporate		Engineer
7/08	CORP-Operational Risk	Risk Management	Corporate		Consultant
7/08	CORP-Research & Env Excellence	Water Quality	Corporate		Engineer
7/08	SE-External Affairs	Communications	Regional Offices	221.96	Consultant
7/08	CORP-Operational Risk	Risk Management	Corporate		Consultant
7/08	CORP-Operational Risk	Risk Management	Corporate		Consultant
7/08	CORP-Operational Risk	Risk Management	Corporate		Consultant
7/08	CORP-ITS Appl Adm & Security	Information Technology	ITS		CPA
7/08	CORP-Enterprise Server	Information Technology	ITS		CPA
7/08	CORP-ITS Adm Business Appl Dev	Information Technology	ITS		CPA
7/08	CORP-Technical Applications	Information Technology	ITS		CPA
7/08	CORP-Functional Applications	Information Technology	ITS		CPA
7/08	CORP-ITS Quality Assurance	Information Technology	ITS		CPA
7/08	CORP-ITS Design Authority	Information Technology	ITS		CPA
7/08	CORP-ITS PMO	Information Technology	ITS		CPA
7/08	CORP-Technical Applications	Information Technology	ITS		CPA
7/08	CORP-ITS PMO	Information Technology	ITS		CPA
7/08	CORP-Enterprise Server	Information Technology	ITS		CPA
7/08	CORP-Technical Applications	Information Technology	ITS		CPA
7/08	CORP-ITS Quality Assurance	Information Technology	ITS		CPA
7/08	CORP-Operational Performance	Operations	Corporate	0.24	Consultant
7/08	CORP-Research & Env Excellence	Water Quality	Corporate	0.89	Engineer
7/08	CORP-COE-Engineering	Operations	Corporate		Engineer
7/08	CORP-COE-Technical Services	Engineering	Corporate		Engineer
7/08	CCA-Administration	Customer Service	Call Center	1.17	Cust Acct Svcs
7/08	CCA-Collections	Customer Service	Call Center	0.18	Cust Acct Svcs
7/08	CORP-Operational Risk	Risk Management	Corporate		Consultant
7/08	CORP-ITS Adm Business Appl Dev	Information Technology	ITS		CPA
7/08	CORP-Technical Applications	Information Technology	ITS		CPA
7/08	CORP-ITS Design Authority	Information Technology	ITS		CPA
7/08	CCA-Billing	Customer Service	Call Center		Cust Acct Svcs
7/08	SSC-Rates & Regulation	Rates & Revenue	Shared Services		CPA
7/08	CORP-COE-Engineering	Operations	Corporate		Engineer
7/08	CORP-COE-Technical Services	Engineering	Corporate		Engineer
7/08	SSC-Rates & Regulation	Rates & Revenue	Shared Services		CPA
7/08	SSC-Rates & Regulation	Rates & Revenue	Shared Services		CPA
7/08	CORP-Income Tax	Accounting	Corporate		CPA
7/08	CORP-Operational Risk	Risk Management	Corporate		Consultant
7/08	CORP-Operational Risk	Risk Management	Corporate	0.33	Consultant
7/08	CORP-ITS Design Authority	Information Technology	ITS		CPA
7/08	CORP-COE-Technical Services	Engineering	Corporate		Engineer